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THIRTY-EIGHTH ANNUAL REPORT

OF THE
ASSESSED VALUATION

OF

Railroad, Equipment and Express Companies' Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 21, 1909

COMPILED BY A. H. DAVISON

SECRETARY OF THE EXECUTIVE COUNCIL

AND

A. U. SWAN

ASSISTANT SECRETARY

PRINTED BY: AUTHORITY OF SECTIONS 125 AND 157 OF THE CODE
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DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1909

YIARU
ROPU. OROHATZ OPA. EU
YI283VIRU

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ROPU. OROHATZ OPA. EU
YI283VIRU

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LIST

Of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

ALBIA & CENTERVILLE RAILWAY.

President—None reported.
Vice-President—T. P. Shonts, New York, N. Y.
Secretary—J. J. Slocum, New York, N. Y.
Treasurer—C. W. Osborne, New York, N. Y.
General Counsel—Geo. W. SeEVERS, Minneapolis, Minn.
General Manager—M. B. Cutter, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—W. D. Wheeler, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago, Ill.
Second Vice-President—J. W. Kendrick, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardner Lathrop, Chicago, Ill.
General Manager—J. E. Hurley, Topeka, Kan.
General Superintendent—F. C. Fox, Topeka, Kan.
Chief Engineer—C. A. Morse, Topeka, Kan.
General Auditor—W. E. Bailey, Chicago, Ill.
Tax Commissioner—E. T. Cartlidge, Topeka, Kan.
Superintendent—Iowa Division—T. H. Sears, Marceline, Mo.

ATLANTIC NORTHERN & SOUTHERN RAILWAY.

President—J. W. Cuykendall, Atlantic, Iowa.
Vice-President—H. S. Rattenborg, Atlantic, Iowa.
Secretary—Jas. Stier, Atlantic, Iowa.
Treasurer—J. E. Bruce, Atlantic, Iowa.
General Solicitor and Auditor—W. A. Follett, Atlantic, Iowa.
General Manager—J. H. Jones, Atlantic, Iowa.
Chief Engineer—C. B. Judd, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—Henry Klene, Dubuque, Iowa.
Vice-President—D. C. Glasser, Dubuque, Iowa.
Secretary—T. W. Ruett, Dubuque, Iowa.
Treasurer—C. H. Elghmey, Dubuque, Iowa.
Assistant Treasurer—Paul Klene, Dubuque, Iowa.
General Attorney—H. C. Kenline, Dubuque, Iowa.
General Manager—J. L. Kelsey, Anamosa, Iowa.
Auditor—Clifford L. Niles, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILWAY. (Lessees of C., B. & Q. R. R.)

President—George B. Harris, Chicago, Ill.
First Vice-President—Darius Miller, Chicago, Ill.
Secretary-Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—Joseph W. Blythe, Burlington, Iowa.
General Manager—Frank E. Ward, Chicago, Ill.
General Superintendent—Iowa District—W. B. Throop, Burlington, Iowa.
Chief Engineer—T. E. Calvert, Chicago, Ill.

General Auditor—Charles I. Sturgis, Chicago, Ill.
Real Estate and Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—Oscar E. Stewart, Burlington, Iowa ; W. F. Thiehoff, Ottumwa, Iowa ; W. A. Card, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—Ansel Oppenheim, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—O. Cornellison, St. Paul, Minn.
Chief Engineer—W. H. Chadbourn, St. Paul, Minn.
Auditor—J. W. Newlean, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.
Superintendents of Iowa Divisions—C. E. Dafoe, St. Paul, Minn. ; L. M. Shipley, Des Moines, Iowa ; W. B. Causey, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

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General Solicitor—Burton Hanson, Chicago, Ill.
General Manager—W. J. Underwood, Chicago, Ill.
General Superintendent—D. L. Bush, Chicago, Ill.
Chief Engineer—D. J. Whittemore, Chicago, Ill.
General Auditor—W. N. D. Winne, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
Assistant General Superintendents—J. H. Foster, Minneapolis, Minn. ; D. C. Cheney, Milwaukee, Wis. ; W. S. Cooper, Chicago, Ill.
Superintendents of Iowa Divisions—W. B. Foster, Marion, Iowa ; W. W. Collins, Mason City, Iowa ; J. A. McDonald, Ottumwa Junction, Iowa ; L. B. Beardsley, Sioux City, Iowa ; J. M. Oxley, Des Moines, Iowa ; J. W. Stapleton, Dubuque, Iowa ; E. Clemons, Minneapolis, Minn.

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Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—R. H. Williams, New York, N. Y.
General Solicitor—Lloyd W. Bowers, Chicago, Ill.
General Manager—Richard H. Alston, Chicago, Ill.
General Superintendent—William E. Morse, Chicago, Ill.
Chief Engineer—Edward C. Carter, Chicago, Ill.
Auditor—Joseph B. Redfield, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendents of Iowa Divisions—F. H. Hammill, Boone, Iowa ; O. H. McCarthy, Mason City, Iowa ; S. H. Brown, Sioux City, Iowa ; E. E. Smith, Eagle Grove, Iowa.

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(Including B. C. R. & Northern Railway.)

President—B. L. Winchell, Chicago, Ill.
First Vice-President and General Solicitor—R. A. Jackson, Chicago, Ill.
Secretary and Treasurer—George H. Crosby, Chicago, Ill.
General Manager—F. O. Melcher, Chicago, Ill.

General Superintendents—H. S. Cable, Davenport, Iowa; C. H. Hubble, Cedar Rapids, Iowa; C. W. Jones, Topeka, Kan.

Chief Engineer—J. B. Berry, Chicago, Ill.

Auditor—F. Nay, Chicago, Ill.

Real Estate and Tax Agent—Thos. J. Newkirk, Chicago, Ill.

Superintendents of Iowa Divisions—H. P. Greenough, Des Moines, Iowa; W. H. Given, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; Garrett Davis, Cedar Rapids, Iowa; T. H. Beacon, Trenton, Mo.; C. J. Wilson, Estherville, Iowa.

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President—Wm. A. Gardner, Chicago, Ill.

Vice-President—Eugene E. Osborn, New York, N. Y.

Secretary and Tax Commissioner—Thomas A. Polleys, St. Paul, Minn.

Treasurer—Richard H. Williams, New York, N. Y.

General Counsel—Thomas Wilson, St. Paul, Minn.

General Manager—Arthur W. Trenholm, St. Paul, Minn.

General Superintendent—F. R. Pechin, St. Paul, Minn.

Chief Engineer—Charles W. Johnson, St. Paul, Minn.

Comptroller—Lewis A. Robinson, St. Paul, Minn.

Superintendent Iowa Division—Louis F. Slaker, St. James, Minn.

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Auditor—Ralph Addy, Lehigh, Iowa.

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General Manager—O. B. Grant, Davenport, Iowa.

Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

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Vice-President—H. D. Thompson, Des Moines, Iowa.

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Auditor—Walter Mauthe, Des Moines, Iowa.

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Secretary—F. M. Hubbell, Des Moines, Iowa.

General Solicitor—N. T. Guernsey, Des Moines, Iowa.

General Superintendent—J. A. Wagner, Des Moines, Iowa.

Chief Engineer—A. L. Morgan, Des Moines, Iowa.

Auditor—E. G. Mitchell, Des Moines, Iowa.

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Vice-President—G. A. W. Dodge, Des Moines, Iowa.

Secretary—H. D. Thompson, Des Moines, Iowa.

General Superintendent—C. H. Hueston, Des Moines, Iowa.

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Secretary—J. F. Merry, Dubuque, Iowa.
Treasurer—E. T. H. Gibson, New York, N. Y.
General Attorney—W. S. Kenyon, Chicago, Ill.
General Manager—F. B. Harriman, Chicago, Ill.
General Superintendent—C. L. Ewing, Chicago, Ill.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
Comptroller—Con. F. Krebs, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Divisions—F. J. Bechely, Dubuque, Iowa; C. B. Fletcher, Dubuque, Iowa.

IOWA CENTRAL RAILWAY.

President—Edwin Hawley, New York, N. Y.
Vice-President and Treasurer—F. H. Davis, New York, N. Y.
Secretary—A. C. Doan, New York, N. Y.
General Manager—M. B. Cutter, Minneapolis, Minn.
General Solicitor—G. W. Seevers, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—W. D. Wheeler, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent of Iowa Division—A. G. Kruse, Oskaloosa, Iowa.

IOWA CENTRAL & WESTERN RAILWAY.

President—Edwin Hawley, New York, N. Y.
Treasurer, Secretary and General Solicitor—Geo. W. Seevers, Oskaloosa, Iowa.
General Manager—M. B. Cutter, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—W. D. Wheeler, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

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Secretary—J. L. Kennedy, Sioux City, Iowa.
Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—W. R. Begg, St. Paul, Minn.
General Manager—J. M. Gruber, St. Paul, Minn.
General Superintendent—W. D. Scott, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
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General Solicitor—Carroll Wright, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

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Auditor—Chas. J. Seeds, Manchester, Iowa.

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Auditor—J. W. Newlean, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—O. Cornellson, St. Paul, Minn.
Chief Engineer—W. H. Chadbourn, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.
Superintendent of Iowa Divisions—A. E. Harvey, Clarion, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

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Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—Geo. W. Seevers, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—W. D. Wheeler, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
General Manager—M. B. Cutter, Minneapolis, Minn.
Superintendent Iowa Division—C. P. Stembel, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD.

President and General Manager—Chas. Howard, Muscatine, Iowa.
Secretary and Treasurer—George Reeder, Muscatine, Iowa.
Auditor—George Reeder, Muscatine, Iowa.

NEWTON & NORTHWESTERN RAILROAD.

Receiver—Parley Sheldon, Ames, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—J. L. Blake, Boone, Iowa.
Auditor—W. Chamberlain, Boone, Iowa.
Superintendent—Frank Arnold, Boone, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—J. T. Harahan, Chicago, Ill.
Vice-President—I. G. Rawn, Chicago, Ill.
Secretary, Treasurer and General Manager—John R. Webster, Omaha, Neb.
Attorney—William Baird, Omaha, Neb.
Superintendent—C. B. Fletcher, Fort Dodge, Iowa.

ST. PAUL & DES MOINES RAILROAD.

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Vice-President and General Manager—Fred C. MacMillan, Des Moines, Iowa.
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Secretary—R. G. Smock, Des Moines, Iowa.
Treasurer—Wm. Welden, Iowa Falls, Iowa.
General Solicitor—J. H. Funk, Iowa Falls, Iowa.
Chief Engineer—H. L. Jackson, Des Moines, Iowa.

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Vice-President—Wm. Milchrist, Sioux City, Iowa.
Secretary and Treasurer—Geo. E. Burdick, Sioux City, Iowa.
Superintendent—C. F. Morrison, Sioux City, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

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Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary, Treasurer and Auditor—R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD.

President—E. H. Harriman, New York, N. Y.
Vice-President and General Manager—A. L. Mohler, Omaha, Neb.
Secretary—Alex. Millar, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Superintendent—W. L. Park, Omaha, Neb.
Chief Engineer—Russell L. Huntley, Omaha, Neb.
Auditor—Harry J. Stirling, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—Chas. Ware, Omaha, Neb.

UNION TERMINAL RAILWAY COMPANY.

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Vice-President—Robt. I. Farrington, St. Paul, Minn.
Secretary and Treasurer—Edward Sawyer, St. Paul, Minn.
General Manager—J. M. Gruber, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Division—R. L. Knebel, Sioux City, Iowa.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.

WABASH RAILWAY (DES MOINES & ST. LOUIS AND OMAHA & ST. LOUIS R. R.)

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Secretary—J. C. Otteson, New York, N. Y.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Solicitor—J. L. Minnis, St. Louis, Mo.
General Manager—Henry Miller, St. Louis, Mo.
General Superintendent—S. E. Cotter, St. Louis, Mo.
Chief Engineer—A. O. Cunningham, St. Louis, Mo.
Auditor—T. J. Tobin, St. Louis, Mo.
Tax Commissioner—B. C. Winston, St. Louis, Mo.
Superintendent of Iowa Division—J. E. Stumpf, Moberly, Mo.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

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Vice-President—A. B. Stickney, St. Paul, Minn.
Secretary—G. F. Philleo, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—O. Cornellison, St. Paul, Minn.
Chief Engineer—W. H. Chadbourn, St. Paul, Minn.
Auditor—J. W. Newlean, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.
Superintendent of Iowa Divisions—C. T. Banks, Red Wing, Minn.

INTERURBAN RAILWAY OFFICERS.

ALBIA INTERURBAN RAILWAY COMPANY.

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Vice-President—C. A. Ross, Atlantic, Iowa.
Secretary and Treasurer—Calvin Manning, Ottumwa, Iowa.
General Solicitor—J. C. Mabry, Albia, Iowa.
General Manager and Superintendent—W. E. Gant, Albia, Iowa.
Chief Engineer—C. B. Judd, Clarinda, Iowa.
Auditor—E. C. Manning, Albia, Iowa.

BOONE SUBURBAN RAILWAY COMPANY.

President and General Manager—John Reynolds, Boone, Iowa.
Vice-President—C. E. Rice, Boone, Iowa.
Secretary and Auditor—S. G. Clarke, Boone, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Superintendent—F. H. Richardson, Boone, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY AND LIGHT COMPANY.

President—William G. Dows, Cedar Rapids, Iowa.
Vice-President—Dr. J. H. Smith, Cedar Rapids, Iowa.
Secretary and Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.
General Solicitor—John A. Reed, Cedar Rapids, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

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Treasurer—John S. Ely, Cedar Rapids, Iowa.
Superintendent—F. L. Diserens, Cedar Rapids, Iowa.
Auditor—A. M. Wragg, Cedar Rapids, Iowa.

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Vice-President—Frederick A. Farrar, Boston, Mass.
Secretary—Lawrence H. Parkhurst, Boston, Mass.
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General Manager—J. H. Blake, Boone, Iowa.
Auditor—W. Chamberlain, Boone, Iowa.
Treasurer—George G. Beals, Boston, Mass.
Superintendent—Frank Arnold, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President—H. H. Polk, Des Moines, Iowa.
Vice-President—E. P. Smith, Chicago, Ill.
Secretary and General Solicitor—N. T. Guernsey, Des Moines, Iowa.
Treasurer and General Manager—G. B. Hippee, Des Moines, Iowa.
Chief Engineer—Frank S. Cummins, Des Moines, Iowa.
Auditor—Chas. L. Wight, Des Moines, Iowa.
General Superintendent—C. P. Wilson, Des Moines, Iowa.

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Second Vice-President—Henry Thuenen, Jr., Davenport, Iowa.
Secretary—R. B. McCoy, Clinton, Iowa.
Treasurer—C. B. Mills, Clinton, Iowa.
General Manager—P. P. Crafts, Clinton, Iowa.
General Superintendent—F. A. Perkins, Clinton, Iowa.
Chief Engineer—J. B. Skiff, Clinton, Iowa.
Auditor—J. C. Feddersen, Clinton, Iowa.

MASON CITY & CLEAR LAKE TRACTION COMPANY.

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Vice-President, Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.

Treasurer—C. H. McNider, Mason City, Iowa.

Auditor—G. E. Peck, Mason City, Iowa.

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Vice-President—W. W. Williams, Beacon, Iowa.

Secretary—C. E. Lafland, Oskaloosa, Iowa.

Treasurer—George Kalbach, Oskaloosa, Iowa.

General Manager—H. W. Garner, Oskaloosa, Iowa.

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Vice-President—Frederick Gronemeyer, Ireton, Iowa.

Secretary—J. F. Gorman, Merrill, Iowa.

Chief Engineer—L. F. Wakefield, Sioux City, Iowa.

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Vice-President—W. E. Brice, Mason City, Iowa.

Secretary—J. P. Walters, Toledo, Iowa.

Treasurer and General Solicitor—C. E. Walters, Toledo, Iowa.

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Vice-President—J. F. Cass, Sumner, Iowa.

Secretary—Frank Farwell, Waverly, Iowa.

Treasurer and Auditor—E. A. Boggs, Waterloo, Iowa.

General Solicitors—Mullan & Pickett, Waterloo, Iowa.

General Manager—C. D. Cass, Waterloo, Iowa.

Chief Engineer—M. L. Newton, Waterloo, Iowa.

WESTERN IOWA INTERURBAN RAILROAD COMPANY.

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Vice-President—Almor Stern, Logan, Iowa.

Secretary—C. R. Benedict, Shelby, Iowa.

Treasurer—Clyde Brenton, Dallas Center, Iowa.

General Manager—H. H. Polk, Des Moines, Iowa.

TABLE NO. 1.

Length of Railroads January 1, 1909, and the Assessed Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Albia & Centerville R'y</i> -----	Appanoose -----	13.40	24.40		\$ 73,200
	Monroe -----	11.00	24.40	\$ 3,000	73,200
<i>Atchison, Topeka & Santa Fe R'y</i> -----	Lee -----	19.76	19.76	15,000	296,400
<i>Atlantic Northern & Southern R'y</i> -----			17.00		34,000
	Audubon -----	6.70			
	Cass -----	7.33			
	Shelby -----	2.97	17.00	2,000	34,000
<i>Chicago, Anamosa & Northern R'y</i> -----			17.34		52,020
	Jones -----	4.77			
	Linn -----	12.57	17.34	3,000	52,020
<i>Chicago, Burlington & Quincy R'y</i> -----			1366.860	6,979	9,589,070
Main Line -----	Adams -----	25.932			
	Clarke -----	25.822			
	Des Moines -----	18.070			
	Henry -----	19.364			
	Jefferson -----	24.536			
	Lucas -----	26.853			
	Mills -----	27.623			
	Monroe -----	27.915			
	Montgomery -----	25.902			
	Union -----	24.779			
	Wapello -----	26.723	273.569	15,000	4,103,535
<i>Ft. Madison Branch</i> -----	Henry -----	2.670			
	Jefferson -----	13.000			
	Lee -----	25.640			
	Van Buren -----	14.720	56.030	3,100	173,693
<i>Albia, K. & D. M. and D. M. & K. Branch</i> -----	Marion -----	39.204			
	Monroe -----	10.772			
	Polk -----	10.135			
	Warren -----	7.696	67.807	4,600	311,912
<i>Chariton, D. M. & Southern Branch</i> -----	Lucas -----	9.051			
	Warren -----	21.439	30.490	4,100	125,009
<i>Chariton Branch</i> -----	Decatur -----	15.907			
	Lucas -----	13.741			
	Wayne -----	6.893	36.541	4,600	168,068
<i>Leon, Mt. Ayr & Southwestern Branch</i> -----	Decatur -----	25.639			
	Ringgold -----	23.642	64.281	4,600	249,692
<i>Creston Branch</i> -----	Adams -----	3.960			
	Taylor -----	28.008			
	Union -----	10.742	42.690	5,100	217,668
<i>Creston & Northern Branch</i> -----	Adair -----	19.532			
	Union -----	8.152	27.704	4,100	113,586

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Western Iowa Railroad.....	Adair ----- Cass -----	10.270 10.006	20.365	4,100	83,496
Nebraska City Branch.....	Fremont ----- Montgomery ---- Page -----	19.741 7.668 11.300	39.209	6,850	268,581
Red Oak & Atlantic Branch...	Cass ----- Montgomery ---- Pottawattamie ---	3.537 12.439 1.996	17.992	4,100	73,767
Neb. City, Sidney & North-east -----	Fremont ----- Mills -----	12.139 8.918	21.057	3,600	75,805
Hastings & Avoca Branch....	Mills ----- Pottawattamie ---	10.483 5.244	15.727	3,600	56,617
Northern Division -----	Dubuque -----	.582	.582	20,600	10,959
Burlington & Western R'y..	Henry ----- Jefferson ----- Keokuk ----- Mahaska ----- Marion ----- Washington -----	10.679 17.784 18.448 26.746 .803 13.875	83.330	4,100	341,653
Burlington & Northwestern R'y -----	Des Moines ----- Henry ----- Louisa ----- Washington -----	12.996 9.530 3.148 13.014	38.678	4,100	158,579
Des Moines & Kansas City R. R. -----	Clarke ----- Decatur ----- Madison ----- Polk ----- Warren -----	20.698 28.636 12.379 7.428 27.357	94.898	4,600	434,230
St. Louis, Keokuk & North-western -----	Henry ----- Lee -----	14.250 36.750	51.000	3,800	193,800
Keokuk & St. Paul R'y.....	Des Moines ----- Lee -----	8.980 33.296	42.276	11,000	465,086
Keokuk & Western R. R.	Appanoose ----- Decatur ----- Wayne -----	29.200 14.180 29.800	73.180	5,850	391,513
Humeston & Shenandoah R. R. -----	Decatur ----- Page ----- Ringgold ----- Taylor -----	14.850 27.130 27.268 27.000	95.748	3,600	344,692
Chicago, Burlington & Kansas City -----	Appanoose ----- Davis ----- Lee ----- Van Buren -----	17.970 15.450 16.890 27.330	77.640	4,200	326,088
Kansas City, St. Joe & Council Bluffs -----	Fremont ----- Mills ----- Pottawattamie ---	29.783 17.963 8.280	56.026	10,100	565,862
Clarinda, College Springs & Southwestern -----	Page -----	17.768	17.768	5,850	103,942
Brownsville & Nodaway Val.	Montgomery ---- Page -----	2.418 22.810	25.228	6,100	153,890
Tarkio Valley R. R.	Page -----	2.174	2.174	5,100	11,087

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & St. Louis R. R.-----	Appanoose -----	5.480	5.480	3,000	16,290
Chicago Great Western R'y.---	Bremer -----	6.014	751.350	5,874	4,413,121
Main Line -----	Buchanan -----	11.413			
	Chickasaw -----	25.509			
	Delaware -----	25.826			
	Dubuque -----	31.210			
	Fayette -----	19.806			
	Howard -----	13.030			
	Mitchell -----	9.903	142.511	8,800	1,254,066
Southwestern Branch -----	Black Hawk -----	30.425			
	Buchanan -----	2.897			
	Fayette -----	6.991			
	Grundy -----	7.970			
	Jasper -----	19.033			
	Madison -----	19.423			
	Marshall -----	31.323			
	Polk -----	29.000			
	Ringgold -----	23.336			
	Tama -----	12.658			
	Taylor -----	5.792			
	Union -----	22.437			
	Warren -----	15.720	223.059	6,100	1,391,156
Cedar Falls Branch.-----	Black Hawk -----	7.480	7.480	3,600	26,923
M. C. & Ft. D.—Main Line..	Calhoun -----	13.553			
	Carroll -----	33.213			
	Cerro Gordo -----	31.506			
	Crawford -----	1.872			
	Franklin -----	.530			
	Harrison -----	1.931			
	Mitchell -----	5.306			
	Pottawattamie -----	23.964			
	Shelby -----	32.376			
	Webster -----	27.343			
	Worth -----	16.652			
	Wright -----	33.470	234.13	4,800	1,137,823
M. C. & Ft. D.—Oelwein- Clarion Branch -----	Bremer -----	25.399			
	Butler -----	27.742			
	Fayette -----	3.544			
	Franklin -----	24.143			
	Wright -----	12.232	98.090	4,850	475,736
M. C. & Ft. D.—Lehigh Br.	Webster -----	15.69	15.69	3,100	48,639
Coalville Branch -----	Webster -----	2.900	2.900	3,100	8,990
Wisconsin, Minn. & Pacific Branch -----	Howard -----	1.500			
	Mitchell -----	21.000	22.500	3,100	69,750
Chicago, Milwaukee & St. Paul R'y -----			1,363.71	6,547	12,202,220
Chicago & Council Bluffs Di- vision -----	Benton -----	24.07			
	Boone -----	7.33			
	Carroll -----	24.93			
	Clinton -----	36.14			
	Crawford -----	12.50			
	Dallas -----	24.73			
	Guthrie -----	19.54			
	Harrison -----	7.01			
	Jackson -----	13.02			
	Jones -----	25.54			
	Linn -----	25.85			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
	Marshall	25.28			
	Pottawattamie	26.59			
	Shelby	24.11			
	Story	24.79			
	Tama	26.45	348.87	11,000	3,832,070
Green Island Branch	Jackson	11.90	11.90	3,000	35,700
Kansas City Division—Marion to Rutledge	Benton	1.78			
	Iowa	32.68			
	Keokuk	30.78			
	Linn	17.54			
	Wapello	8.90	91.66	5,500	504,130
Kansas City Division—Rutledge south	Appanoose	22.34			
	Monroe	10.47			
	Wapello	18.41			
	Wayne	14.96	66.18	6,500	430,170
Sioux City Branch	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.96	90.27	6,000	541,620
Dubuque Division	Allamakee	36.11			
	Clayton	36.22			
	Dubuque	32.81			
	Jackson	31.04	136.18	7,000	958,260
Cascade Branch	Dubuque	19.50			
	Jackson	16.12	35.62	3,000	106,860
Volga Branch	Clayton	42.01			
	Fayette	16.20	58.21	3,500	203,735
Waukon Branch	Allamakee	22.81	22.81	3,000	68,430
Davenport & Northwestern Division	Cedar	8.96			
	Clayton	12.17			
	Clinton	12.28			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.67			
	Scott	26.54			
	Winneshiek	2.47	151.07	4,000	604,280
Dubuque & Southwestern Division	Delaware	7.96			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	48.63	4,000	174,520
Maquoketa Branch	Clinton	21.50			
	Jackson	2.89			
	Scott	7.80	32.19	3,500	112,665
Clinton Branch	Clinton	10.58	10.58	4,000	42,320
Iowa & Minnesota Division	Howard	24.39			
	Winneshiek	16.96	41.34	5,500	227,370
Decorah Branch	Winneshiek	9.54	9.54	3,500	33,300
Austin Branch	Cerro Gordo	8.93			
	Mitchell	7.75			
	Worth	11.27	27.95	4,500	125,775

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & Dakota Division-----	Allamakee -----	4.03			
	Cerro Gordo -----	24.23			
	Chickasaw -----	26.33			
	Clay -----	24.31			
	Clayton -----	22.63			
	Floyd -----	24.32			
	Hancock -----	24.15			
	Kossuth -----	24.35			
	Lyon -----	9.42			
	O'Brien -----	24.02			
	Palo Alto -----	24.34			
	Sioux -----	29.08			
	Winneshiek -----	29.75	291.49	3,300	9,419,337
Elkader Branch -----	Clayton -----	19.20	19.20	3,500	67,200
Spirit Lake Branch-----	Clay -----	7.70			
	Dickinson -----	12.33	20.03	3,500	70,105
Eden Branch-----	Sioux -----	8.99	8.99	3,500	31,465
Sioux City & Dakota Division	Lyon -----	3.04			
	Plymouth -----	15.00			
	Sioux -----	16.88			
	Woodbury -----	5.63	40.55	5,500	223,025
Des Moines Division—Main Line -----	Buena Vista -----	14.92			
	Calhoun -----	29.39			
	Clay -----	12.43			
	Dallas -----	26.71			
	Greene -----	27.36			
	Guthrie -----	16.99			
	Pocahontas -----	11.01			
	Polk -----	9.60	155.46	4,000	621,840
Des Moines Division—Boone Line -----	Boone -----	15.24			
	Dallas -----	9.63			
	Polk -----	10.01	34.97	3,500	122,395
Des Moines Division—Storm Lake Branch -----	Buena Vista -----	7.73			
	Calhoun -----	11.70			
	Sac -----	19.15	38.58	3,500	135,030
Muscatine Line-----	Jefferson -----	4.09			
	Keokuk -----	9.33			
	Louisa -----	6.11			
	Muscatine -----	16.72			
	Scott -----	.64			
	Wapello -----	13.87			
	Washington -----	26.20	76.94	6,700	515,498
Chicago & North-Western R'y			1,599.56	8,025	12,596,240
Chicago & North-Western R'y -----	Benton -----	24.34			
	Boone -----	24.80			
	Carroll -----	25.41			
	Cedar -----	24.98			
	Clinton -----	40.17			
	Crawford -----	31.60			
	Greene -----	24.19			
	Harrison -----	20.33			
	Linn -----	29.38			
	Marshall -----	25.99			
	Pottawattamie -----	19.06			
	Story -----	24.23			
	Tama -----	26.34	350.32	15,700	5,500,024

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa Midland Branch-----	Clinton ----- Jackson ----- Jones -----	33.40 14.60 22.98	70.98	4,100	291,018
Stanwood & Tipton Branch-- Ottumwa, Cedar Falls & St. Paul Branch-----	Cedar ----- Benton ----- Keokuk ----- Mahaska ----- Poweshiek ----- Tama -----	8.50 2.47 16.89 13.66 27.21 .13	8.50 60.36	4,100 4,100	34,860 247,476
Moingona Branch -----	Boone -----	10.00	10.00	6,600	66,000
Southern Iowa Branch-----	Mahaska ----- Monroe -----	19.15 2.40	21.55	3,600	77,580
Maple River Branch-----	Carroll ----- Ida ----- Monona ----- Plymouth ----- Sac ----- Woodbury -----	9.34 38.16 24.35 7.96 54.08 45.21	179.04	6,600	1,002,624
Boyer Valley Branch-----	Crawford ----- Sac -----	17.94 6.83	24.77	4,300	106,511
Soldier River Branch-----	Crawford ----- Harrison ----- Monona -----	28.44 13.12 19.75	61.31	4,100	251,371
Fox Lake Branch-----	Emmet ----- Kossuth ----- Palo Alto -----	18.78 11.75 2.74	33.27	4,100	136,407
Iowa R'y Coal & Mfg. Co---- Des Moines & Minneapolis Branch -----	Boone ----- Hamilton ----- Polk ----- Story -----	3.25 7.45 24.16 25.73	36.56 57.34	10,100 9,000	32,825 516,060
Iowa-Southwestern Branch--	Audubon ----- Carroll ----- Crawford ----- Shelby -----	11.99 25.43 1.83 13.72	57.97	4,100	237,677
Iowa-Minnesota & North- western Branch-----	Benton ----- Black Hawk ----- Butler ----- Cerro Gordo ----- Floyd ----- Grundy ----- Tama ----- Winnebago ----- Worth -----	.43 6.27 31.11 29.01 .02 18.47 30.31 11.43 13.78	140.83	5,100	718,233
Sioux City & Pacific Branch--	Harrison ----- Monona ----- Woodbury -----	33.40 26.75 22.32	80.47	9,200	740,324
Alden Branch-----	Hardin -----	26.40	26.40	4,100	108,240

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Toledo & Northwestern Branch -----	Buena Vista -----	23.77	383.20	6,600	2,529,120
	Calhoun -----	23.84			
	Clay -----	5.70			
	Grundy -----	12.79			
	Hamilton -----	45.58			
	Hardin -----	24.81			
	Humboldt -----	35.14			
	Kossuth -----	46.51			
	O'Brien -----	25.30			
	Pocahontas -----	24.18			
	Sac -----	8.57			
	Sioux -----	35.06			
	Tama -----	22.14			
	Webster -----	25.96			
	Wright -----	23.85			
Chicago, Rock Island & Pacific R'y Iowa Division -----	Adair -----	8.52	2,020.81	6,210	12,549,686
	Cass -----	27.04			
	Cedar -----	6.90			
	Dallas -----	17.54			
	Guthrie -----	19.30			
	Iowa -----	25.25			
	Jasper -----	34.39			
	Johnson -----	27.20			
	Madison -----	8.50			
	Muscatine -----	24.85			
	Polk -----	27.73			
	Pottawattamie -----	45.05			
	Poweshiek -----	25.68			
	Shelby -----	6.42			
	Scott -----	13.76			
Southwestern Division -----	Appanoose -----	29.89	192.59	9,500	1,829,605
	Davis -----	22.89			
	Jefferson -----	26.34			
	Louisa -----	18.99			
	Muscatine -----	22.77			
	Scott -----	12.11			
	Wapello -----	7.72			
	Washington -----	24.13			
Oskaloosa Division -----	Wayne -----	27.75	79.31	4,200	833,102
	Keokuk -----	25.79			
	Mahaska -----	26.71			
	Marion -----	12.77			
Wilton Branch -----	Washington -----	14.04	12.04	3,700	44,548
	Muscatine -----	12.04			
	Jasper -----	17.02			
	Madison -----	12.14			
Newton & Monroe Branch-- Des Moines, Indianola & Winterset Branch -----	Polk -----	8.71	47.08	4,200	197,736
	Warren -----	26.23			
	Guthrie -----	14.44			
Guthrie Center Branch -----	Audubon -----	16.23	24.41	4,200	102,532
	Cass -----	8.18			
Audubon Branch -----	Cass -----	8.18	14.22	3,700	52,614
Griswold Branch -----	Cass -----	14.22			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Harlan Branch -----	Pottawattamie ---	1.15			
	Shelby -----	10.73	11.88	3,700	43,956
Carson Branch -----	Pottawattamie ---	17.73	17.73	3,700	65,601
Keosauqua Branch -----	Van Buren -----	4.50	4.50	3,700	16,650
Gowrie & Northwestern R'y--	Buena Vista -----	4.00			
	Calhoun -----	16.89			
	Clay -----	25.97			
	O'Brien -----	13.22			
	Osecola -----	12.91			
	Pocahontas -----	29.40			
	Webster -----	7.41	109.80	3,200	349,790
Keokuk & Des Moines Division -----	Davis -----	.86			
	Jasper -----	17.69			
	Lee -----	27.18			
	Mahaska -----	21.34			
	Marion -----	14.65			
	Polk -----	17.14			
	Van Buren -----	33.65			
	Wapello -----	29.97	162.81	4,500	730,895
Burlington, Cedar Rapids & Northern Main Line -----	Benton -----	23.01			
	Black Hawk -----	32.73			
	Bremer -----	4.19			
	Butler -----	21.06			
	Cedar -----	8.94			
	Cerro Gordo -----	10.61			
	Des Moines -----	21.18			
	Floyd -----	20.38			
	Johnson -----	16.06			
	Linn -----	21.67			
	Louisa -----	23.15			
	Muscatine -----	18.91			
	Worth -----	6.80	228.68	7,850	1,795,138
Milwaukee Division -----	Allamakee -----	1.61			
	Buchanan -----	25.78			
	Fayette -----	44.31			
	Linn -----	21.29			
	Winneshiek -----	1.13	94.12	4,200	395,804
Muscatine Division -----	Johnson -----	7.06			
	Muscatine -----	19.21			
	Washington -----	4.31	30.58	4,200	128,436
Pacific Division -----	Benton -----	14.75			
	Grundy -----	15.20			
	Tama -----	18.17	48.12	6,200	298,844
Iowa City & Western Branch	Johnson -----	9.54			
	Keokuk -----	31.36			
	Mahaska -----	4.37			
	Poweshiek -----	6.71			
	Washington -----	21.01	72.99	3,000	218,970
Cedar Rapids, Iowa Falls & Northwestern Branch -----	Dickinson -----	29.83			
	Emmet -----	16.20			
	Franklin -----	12.43			
	Grundy -----	11.04			
	Hancock -----	30.96			
	Hardin -----	17.89			
	Humboldt -----	24.99			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Cedar Rapids & Clinton Branch	Kossuth -----	10.25	311.33	4,700	1,463,251
	Lyon -----	37.82			
	Osceola -----	26.29			
	Palo Alto -----	27.29			
	Winnebago -----	21.29			
	Wright -----	45.05			
Chicago, Decorah & Minnesota Branch	Cedar -----	28.96	81.93	4,200	344,106
	Clinton -----	14.61			
	Johnson -----	12.96			
	Scott -----	25.50			
	Fayette -----	.29			
Davenport, Iowa & Dakota Branch	Winneshiek -----	22.99	28.28	2,700	62,856
	Cedar -----	9.14			
	Muscatine -----	7.10			
Waverly Short Line	Scott -----	13.64	29.88	3,700	110,556
	Bremer -----	5.68			
	Emmet -----	30.02			
Germania Division	Kossuth -----	25.98	50.87	3,750	190,762
	Winnebago -----	4.92			
	Hancock -----	14.79			
Garner Division	Kossuth -----	3.61	18.40	2,900	53,860
	O'Brien -----	6.61			
	Osceola -----	17.98			
Chicago, St. Paul, Minneapolis & Omaha R'y.	Plymouth -----	9.43	74.54	12,277	915,150
	Sioux -----	22.09			
	Woodbury -----	.94			
	Rock River Branch	Lyon -----			
	Lyon -----	17.44			
Colfax Northern R'y	Jasper -----	12.50	12.50	3,500	43,750
Crooked Creek Railroad	Hamilton -----	5.812	17.612	-----	52,836
Davenport, Rock Island & Northwestern R'y	Webster -----	11.800	17.612	3,000	52,836
	Clinton -----	9.12	33.91	-----	237,370
	Scott -----	24.79	33.91	7,000	237,370
Des Moines Terminal R'y	Polk -----	.91	.91	10,000	9,100
Des Moines Union R'y	Polk -----	5.15	5.15	105,000	540,750
Des Moines Western R'y	Polk -----	4.69	4.69	5,000	23,100
Dubuque & Sioux City R'y	-----	-----	716.45	5,869	4,205,304
Main Line—Dubuque to Le Mars and in Sioux City	Black Hawk -----	27.53	-----	-----	-----
	Buchanan -----	24.56			
	Buena Vista -----	25.40			
	Butler -----	24.41			
	Calhoun -----	14.87			
	Cherokee -----	29.80			
	Delaware -----	24.46			
	Dubuque -----	30.42			
	Franklin -----	1.10			
	Hamilton -----	22.80			
	Hardin -----	23.75			
	Pocahontas -----	9.77			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Main Line—LeMars to Sioux City -----	Plymouth -----	16.33	303.03	8,270	2,506,058
	Webster -----	27.34			
	Woodbury -----	.64			
Omaha District -----	Plymouth -----	18.54	24.03	12,328	206,118
	Woodbury -----	5.48			
	Calhoun -----	25.81			
Cedar Rapids Branch -----	Crawford -----	33.17	133.08	4,270	568,251
	Harrison -----	29.42			
	Pottawattamie -----	19.72			
	Sac -----	18.96			
	Webster -----	5.97			
	Delaware -----	14.07			
Mona Branch -----	Linn -----	27.78	41.85	3,060	127,642
	Black Hawk -----	7.59			
	Bremer -----	19.44			
Stacyville Branch -----	Chickasaw -----	7.01	75.94	3,150	239,211
	Floyd -----	19.18			
	Mitchell -----	22.72			
	Mitchell -----	7.96			
	Delaware -----	14.07			
Onawa Branch -----	Linn -----	27.78	60.49	3,060	184,494
	Cherokee -----	16.01			
	Ida -----	2.28			
	Monona -----	16.33			
Sioux Falls Branch -----	Woodbury -----	25.94	70.11	3,750	262,912
	Cherokee -----	11.40			
	Lyon -----	24.26			
	O'Brien -----	27.37			
	Sioux -----	7.08			
Iowa Central R'y -----	-----	-----	449.967	4,225	1,901,210
Main Line -----	Cerro Gordo -----	24.351			
	Franklin -----	27.231			
	Hardin -----	23.769			
	Jasper -----	3.991			
	Mahaska -----	25.253			
	Marshall -----	29.868			
	Monroe -----	13.560			
	Poweshiek -----	22.911			
	Wapello -----	.010			
	Worth -----	13.531			
	Franklin -----	15.700			
	Wright -----	6.500			
	Hancock -----	13.088			
	Kossuth -----	14.551			
	Wright -----	8.956			
Belmond Branch -----	Marshall -----	15.010	34.510	3,000	108,530
	Story -----	19.500			
State Center Branch -----	Jasper -----	5.923	26.640	3,000	79,920
	Marshall -----	20.712			
Montezuma Branch -----	Poweshiek -----	13.610	13.610	3,000	40,830
Newton Branch -----	Jasper -----	23.283	30.250	3,000	90,750
	Mahaska -----	6.897			
	Poweshiek -----	.070			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Eastern Division-----	Henry ----- Jefferson ----- Keokuk ----- Louisa ----- Mahaska ----- Washington -----	19.148 1.792 26.356 23.147 14.422 11.724	96.589	3,800	367,033
Iowa Great Northern R'y-----	----- Lyon ----- Plymouth ----- Sioux ----- Woodbury -----	----- 18.48 25.28 27.23 5.57	76.61	-----	402,969
Iowa Transfer R'y-----	Polk -----	.21	.21	23,810	5,000
Manchester & Oneida R'y-----	Delaware -----	8.00	8.00	2,500	20,000
Minneapolis & St. Louis R'y-----	-----	-----	349.01	3,806	1,328,190
Southern Division-----	Boone ----- Hancock ----- Humboldt ----- Kossuth ----- Webster ----- Winnebago ----- Worth -----	24.50 25.71 23.41 7.80 35.21 20.91 .33	137.87	4,000	551,480
Southwestern Division-----	Buena Vista ----- Clay ----- Dickinson ----- Emmet -----	20.12 26.55 7.93 18.93	73.52	3,200	235,264
Des Moines & Ft. Dodge R'y- Des Moines to Angus-----	Boone ----- Dallas ----- Polk -----	1.70 26.98 8.56	37.24	4,000	148,960
Des Moines & Ft. Dodge R'y- Angus to Ruthven-----	Boone ----- Greene ----- Humboldt ----- Palo Alto ----- Pocahontas ----- Webster -----	1.28 23.06 6.34 20.49 16.74 32.47	100.33	3,910	392,486
Muscatine North & South R'y--	----- Louisa ----- Muscatine -----	----- 20.95 7.72	28.67 28.67	----- 2,500	71,675 71,675
Newton & Northwestern R'y----- Newton to Des Moines Junction and Des Moines Junction to Rockwell City-----	----- Calhoun ----- Jasper ----- Polk ----- Story ----- Webster -----	----- 13.33 24.35 8.63 8.15 13.23	106.30 67.74	2,337 2,500	248,398 169,350
Des Moines Junction to Ft. Dodge Junction-----	Boone ----- Greene ----- Story -----	32.35 .91 5.30	38.56	2,060	79,048
Omaha Bridge & Terminal R'y	Pottawattamie ---	.50	.50	10,000	5,000
St. Paul & Des Moines R'y----	----- Cerro Gordo ----- Franklin ----- Hardin ----- Polk ----- Story -----	----- 15.821 25.133 27.23 17.443 28.614	114.241 114.241	----- 4,000	456,964 456,964

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Stoux City Bridge Company..</i>	Woodbury -----	1.00	1.00	5,000	5,000
<i>Stoux City Terminal R'y.....</i>	Woodbury -----	1.57	1.57	6,000	9,480
<i>Tabor & Northern R'y.....</i>	Mills -----	8.79	8.79	3,000	26,370
<i>Union Pacific R'y.....</i>			3.78	72,672	274,700
Main Line	Pottawattamie ---	2.06	2.06	125,000	257,506
Union Avenue Line.....	Pottawattamie ---	1.72	1.72	10,000	17,200
<i>Union Terminal R'y.....</i>	Woodbury -----	1.28	1.28	78,125	100,000
<i>Wabash R'y.....</i>			212.23	4,832	1,025,532
Main Line	Appanoose -----	7.961			
	Davis -----	26,246			
	Wapello -----	9.803	43.31	5,000	216,550
Omaha & St. Louis Line.....	Fremont -----	8.74			
	Mills -----	26.94			
	Page -----	19.83			
	Pottawattamie ---	11.22	65.73	5,000	328,650
Des Moines & St. Louis Line	Appanoose -----	17.89			
	Marion -----	39.00			
	Monroe -----	21.94			
	Polk -----	15.01	98.83	5,000	469,150
Coal Switches.....	Marion -----	9.26	9.26	1,200	11,232
Totals			9,878.73	\$ 6,445	63,663,305

TABLE NO. 2.

Length of Inter-Urban Lines January 1, 1909, and the Assessed Value Thereof.

Name of Roads	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Albia Interurban Railway-----	Monroe -----	3.00	3.06	\$ 2,000	\$ 6,000
Boone Suburban Railway-----	Boone -----	4.10	4.10	1,250	5,125
Cedar Rapids & Iowa City Rail- Way & Light Company-----	-----	-----	27.63	-----	69,075
	Johnson -----	18.33	-----	-----	-----
	Linn -----	9.31	27.63	2,500	69,075
Cedar Rapids & Marion City Railway -----	Linn -----	15.65	15.65	6,000	93,900
Ft. Dodge, Des Moines & South- ern R. R.-----	-----	-----	56.13	2,050	115,067
	Greene -----	.20	-----	-----	-----
	Polk -----	16.20	-----	-----	-----
	Story -----	13.31	-----	-----	-----
	Webster -----	27.42	56.13	2,050	115,067
Inter-Urban Railway-----	-----	-----	64.57	-----	198,710
	Dallas -----	34.54	-----	-----	-----
	Jasper -----	5.60	-----	-----	-----
	Polk -----	24.43	64.57	3,000	198,710
Iowa & Illinois Railway-----	-----	-----	33.072	-----	32,680
	Clinton -----	10.877	-----	-----	-----
	Scott -----	22.195	33.072	2,500	32,680
Mason City & Clear Lake Traction Company-----	Cerro Gordo -----	14.62	14.62	1,500	21,930
Oskaloosa & Buxton Electric Railway -----	Mahaska -----	2.30	2.30	1,500	3,450
Tama & Toledo Electric Rail- way -----	Tama -----	2.75	2.75	2,500	6,875
Waterloo, Cedar Falls & North- ern Railway -----	-----	-----	57.43	-----	206,743
	Black Hawk -----	31.75	-----	-----	-----
	Bremer -----	25.67	57.43	3,600	206,743
Total -----	-----	-----	281,252	-----	\$ 804,560

TABLE NO. 3.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments, for 1909.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Atchison, Topeka & Santa Fe Railway—Illinois-Iowa state line and Iowa Missouri state line.....	19.76	\$134.00	\$ 2,648
Burlington, Cedar Rapids & Northern Railway.....	507.990		14,584
Burlington to Mediapolis.....	15.30	49.00	750
Mediapolis to Columbus Junction.....	25.88	33.00	854
Columbus Junction to West Liberty.....	20.06	53.00	1,068
West Liberty to Cedar Rapids.....	36.59	71.00	2,598
Cedar Rapids to Vinton.....	23.95	57.00	1,365
Vinton to Manly Junction.....	108.897	45.00	4,890
Northwood to Iowa-Minnesota state line.....	4.008	68.00	268
Vinton to Iowa-Minnesota state line and Minnesota-Iowa to Iowa-South Dakota state line.....	279.81	11.00	3,073
Chicago & Northwestern Railway.....	974.69		71,954
Illinois-Iowa state line to Cedar Rapids.....	83.41	209.00	17,433
Cedar Rapids to Belle Plaine.....	35.27	194.00	6,849
Belle Plaine to Tama.....	16.00	185.00	2,960
Tama to Ames.....	56.25	168.00	9,460
Ames to Missouri Valley.....	136.70	154.00	21,062
Missouri Valley to Council Bluffs.....	22.60	183.00	4,153
Tama to Jewell Junction.....	68.02	16.00	1,088
Jewell Junction to Onawa.....	142.48	6.00	855
Jewell Junction to Eagle Grove.....	29.00	13.00	377
Eagle Grove to Hawarden.....	145.46	11.00	1,600
Belle Plaine to Mason City.....	106.42	15.00	1,596
Des Moines to Ames.....	35.73	18.00	644
Ames to Jewell Junction.....	21.56	17.00	366
Missouri Valley to California Junction.....	5.30	44.00	233
California Junction to Onawa.....	32.28	47.00	1,517
Onawa to Sioux City.....	38.07	47.00	1,789
Chicago, Burlington & Quincy Railway.....	364.519		30,025
Illinois-Iowa state line to Burlington.....	.734	155.00	114
Burlington to Creston.....	187.065	108.00	19,329
Creston to Pacific Junction.....	81.826	106.00	8,569
Pacific Junction to Iowa-Nebraska state line.....	3.344	51.00	171
In city of Burlington and Mediapolis to Oskaloosa.....	90.950	20.00	1,819
Chicago Great Western Railway.....	700.401		29,904
Illinois-Iowa state line to Oelwein.....	73.065	70.00	5,157
Oelwein to Clarion.....	98.060	12.00	1,177
Clarion to Council Bluffs.....	162.420	31.00	5,035
Oelwein to Iowa-Missouri state line.....	225.680	52.00	11,735
Oelwein to Iowa-Minnesota state line.....	68.846	79.00	5,438
Clarion to Iowa-Minnesota state line.....	71.700	19.00	1,362
Chicago, Milwaukee & St. Paul Railway.....	492.02		12,574
Illinois-Iowa state line to Council Bluffs.....	348.90	35.00	12,211
Rutledge to Iowa-Missouri state line.....	66.18	2.00	132
Muscatine to Rutledge.....	76.94	3.00	231
Chicago, Rock Island & Pacific Railway.....	610.71		45,284
Illinois-Iowa state line to West Liberty.....	39.07	110.00	4,297
West Liberty to Des Moines.....	136.59	86.00	11,747
Des Moines to Council Bluffs.....	142.46	71.00	10,115
Illinois-Iowa state line to Muscatine.....	26.57	98.00	2,471
Muscatine to Columbus Junction.....	20.60	90.00	1,854

TABLE No. 3—CONTINUED

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Columbus Junction to Washington.....	16.55	100.00	1,655
Washington to Iowa-Missouri state line.....	128.87	102.00	13,145
Chicago, St. Paul, Minneapolis & Omaha Railway.....			
Minnesota-Iowa state line to LeMars.....	57.10	61.00	3,483
Davenport, Rock Island & Northwestern Railway.....	33.91	16.00	543
Des Moines Union Railway.....	5.06		223
C. G. W. Union Station, East and South.....	2.43	52.00	126
Wabash-Union Station, East.....	2.63	37.00	97
Dubuque & Sioux City Railway.....	606.18		19,210
Illinois-Iowa state line to Waterloo.....	93.77	65.00	6,095
Waterloo to Mona Junction.....	6.77	48.00	325
Mona Junction to Ft. Dodge.....	92.02	36.00	3,313
Ft. Dodge to Tara Junction.....	5.63	51.00	290
Tara Junction to Missouri River.....	133.08	28.00	3,726
Tara Junction to Cherokee.....	69.93	23.00	1,608
Cherokee to LeMars and in Sioux City.....	34.86	12.00	418
Cherokee to Iowa-Minnesota state line.....	70.11	11.00	771
LeMars to Sioux City.....	24.02	73.00	1,753
Mona Junction to Iowa-Minnesota state line.....	75.94	12.00	911
Iowa Central Railway.....	189.475		3,507
Albia to Manly Junction.....	178.145	16.00	2,850
Manly Junction to Northwood.....	11.33	58.00	667
Kansas City, St. Joe & C. B. Railway.....	56.026		6,694
Missouri-Iowa state line to Pacific Junction.....	37.720	110.00	4,149
Pacific Junction to Council Bluffs.....	18.306	139.00	2,545
Minneapolis & St. Louis Railway.....	176.05		4,951
Minnesota-Iowa state line to Ft. Dodge.....	89.38	36.00	3,218
Ft. Dodge to Des Moines.....	86.67	20.00	1,733
Omaha & St. Louis Railway.....			
Missouri-Iowa state line to Council Bluffs.....	65.73	15.00	986
Omaha Bridge & Terminal Railway.....	.50	30.00	15
St. Louis, Keokuk & Northwestern Railway.....			
Missouri-Iowa state line to Burlington.....	45.91	57.00	2,617
Union Pacific Railway.....	2.06	422.00	869
Wabash Railway.....	101.091		4,283
Missouri-Iowa state line to Albia.....	36.141	52.00	1,879
Albia to Des Moines.....	64.95	37.00	2,403

TABLE NO. 4.

Assessment of Equipment Car Companies and Amount of Tax Assessed
Against Said Companies by the Executive Council, July 21, 1909, at
Forty-three and eight-tenths mills on the dollar of taxable property.

Names of Companies	Actual value of Cars	Assessed or taxable value	Amount of tax
American Cotton Oil Company.....	\$ 2,100	\$ 525	\$ 22.99
American Refrigerator Transit Company.....	4,500	1,125	49.27
Armour Car Lines Company.....	207,000	51,750	2,266.65
Arms Palace Horse Car Company.....	800	200	8.78
Cold Blast Transportation Company.....	8,000	750	32.85
The Cudahy Packing Company.....	108,000	25,500	1,116.90
Cudahy Milwaukee Refrigerator Line.....	600	150	65.70
Chicago, New York & Boston Refrigerator Co.....	12,500	3,125	136.87
Dairy Shippers Despatch.....	1,000	250	10.95
Jacob Dold Packing Company.....	1,250	312	13.66
Libby, McNeill & Libby, Incorporated.....	1,100	275	12.04
Live Poultry Transportation Company.....	12,000	3,000	131.40
Mather Stock Car Company.....	2,400	600	26.28
Merchants Despatch Transportation Company.....	30,000	7,500	328.50
National Car Company.....	1,000	250	10.95
National Car Line Company.....	30,000	7,500	328.50
National Roofing Company.....	1,200	300	13.14
Rumely Company, M.....	200	50	2.19
Streets Western Stable Car Line.....	4,400	1,100	48.18
St. Louis Refrigerator Car Company (Anheuser Busch).....	10,000	2,500	109.50
St. Louis Refrigerator Car Company (Lemp Series).....	1,200	300	13.14
Swift Refrigerator Transportation Company.....	178,800	44,700	1,967.86
Santa Fe Transportation Company.....	41,000	10,250	448.95
Union Refrigerator Transit Company of Wisconsin.....	25,000	6,250	273.75
Union Tank Line Company.....	111,650	27,912	1,222.54
Total	\$ 784,700	\$ 196,174	\$ 8,651.53

TABLE NO. 5.

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	88.342		\$ 218,546
Chicago, Burlington & Quincy—Creston & Northern R'y	19.552	\$ 4,100	80,168
Chicago, Burlington & Quincy—Western Iowa R. R.	10.270	4,100	42,107
Chicago, Rock Island & Pacific—Iowa Division	8.52	11,300	96,270
Adams	29.862		400,023
Chicago, Burlington & Quincy—Main Line	25.982	15,000	388,960
Chicago, Burlington & Quincy—Creston Branch	3.930	5,100	20,043
Allamakee	64.55		361,328
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,200	6,762
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,300	33,366
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.11	7,000	252,770
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	3,000	68,430
Appanoose	143.371		843,054
Albia & Centerville Railway	13.40	3,000	40,200
Chicago, Burlington & Quincy—Keokuk & Western	29.30	5,350	156,220
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	4,200	75,474
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	3,000	16,230
Chicago, Rock Island & Pacific—Southwestern Div.	29.39	9,500	283,955
Wabash, Main Line	7.261	5,000	36,305
Wabash—Des Moines & St. Louis	17.88	5,000	89,400
Chicago, Milwaukee & St. Paul—Kansas City Div.	23.34	6,500	145,210
Audubon	34.92		130,725
Atlantic, Northern & Southern	6.70	2,000	13,400
Chicago, Rock Island & Pacific—Audubon Branch	16.23	4,200	68,166
Chicago & North-Western—Iowa Southwestern Branch	11.99	4,100	49,159
Benton	91.35		948,946
Burlington, Cedar Rapids & Northern—Main Line	23.01	7,850	180,628
Burlington, Cedar Rapids & Northern—Pacific Div.	14.75	6,200	91,450
Chicago & North-Western—Main Line	24.84	15,700	389,988
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	4,100	10,127
Chicago & North-Western—Iowa, Minn. & Northwestern	.43	5,100	2,193
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.07	11,000	264,770
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	5,500	9,790
Black Hawk	143.835		867,758
Burlington, Cedar Rapids & Northern—Main Line	32.73	7,850	256,930
Chicago, Great Western—Southwestern Branch	30.425	6,100	185,562
Chicago Great Western—Cedar Falls Branch	7.48	3,600	26,928
Dubuque & Sioux City—Main Line	27.58	8,270	228,067
Dubuque & Sioux City—Mona Branch	7.59	3,150	23,908
Chicago & North-Western—Iowa, Minn. & Northwest	6.37	5,100	31,977
Waterloo, Cedar Falls & Northern Railway	31.76	3,600	114,336

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Boone	125.15		809,251
Newton & Northwestern Railway	82.35	2,050	66,317
Minneapolis & St. Louis—D. M. & Ft. D.—Angus South	1.70	4,000	6,800
Minneapolis & St. Louis—D. M. & Ft. D.—Angus North	1.28	3,910	5,004
Minneapolis & St. Louis—Main Line	24.50	4,000	98,000
Chicago & North-Western—Main Line	24.80	15,700	389,360
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	10,100	32,325
Chicago & North-Western—Moingona Branch	10.00	6,800	66,000
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.83	11,000	86,130
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.34	8,500	53,690
Boone Suburban Railway Company	4.10	1,250	5,125
Bremer	86.393		380,823
Burlington, Cedar Rapids & Northern—Main Line	4.19	7,350	32,691
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	3,200	18,176
Chicago Great Western—Main Line	6.014	8,900	52,923
Chicago Great Western—Oelwein-Clarion Branch	23.399	4,850	123,185
Dubuque & Sioux City—Mona Branch	19.44	3,150	61,236
Waterloo, Cedar Falls & Northern Railway	25.67	3,900	99,412
Buchanan	64.65		429,492
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,200	108,276
Chicago Great Western—Main Line	11.413	8,900	100,434
Chicago Great Western—Southwestern Branch	2.897	6,100	17,671
Dubuque & Sioux City—Main Line	24.56	8,270	203,111
Buena Vista	95.94		530,350
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	3,200	12,800
Minneapolis & St. Louis—Storm Lake Branch	30.12	3,200	64,384
Chicago & Northwestern—Toledo & Northwestern	23.77	6,600	156,882
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	14.92	4,000	59,680
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	7.73	3,500	27,055
Dubuque & Sioux City—Main Line	25.40	8,270	210,058
Butler	104.222		660,400
Burlington, Cedar Rapids & Northern—Main Line	21.06	7,850	165,321
Chicago Great Western—Oelwein-Clarion Branch	27.742	4,850	134,548
Chicago & Northwestern—Iowa, Minn. & Northwestern	31.11	5,100	158,661
Dubuque & Sioux City—Main Line	24.41	8,270	201,870
Calhoun	158.968		735,254
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.39	3,200	52,448
Dubuque & Sioux City—Main Line	14.87	8,270	122,974
Dubuque & Sioux City—Omaha District	25.84	4,270	110,336
Chicago & North-Western—Toledo & Northwestern	23.84	6,600	157,344
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	20.39	4,000	117,560
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	11.70	3,500	40,950
Chicago Great Western—M. C. & Ft. D.—Main Line	18.558	4,860	90,192
Newton & Northwestern Railway	18.38	2,500	33,450
Carroll	120.323		1,000,969
Chicago & North-Western—Main Line	25.41	15,700	398,987
Chicago & North-Western—Maple River Branch	9.34	5,600	52,304
Chicago & North-Western—Iowa-Southwestern Branch	25.43	4,100	104,263
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.93	11,000	274,230
Chicago Great Western—M. C. & Ft. D.—Main Line	35.213	4,860	171,135
Cass	70.422		468,154
Chicago, Burlington & Quincy—Western Iowa R'y	10.095	4,100	41,339
Chicago, Burlington & Quincy—Red Oak & Atlantic	3.537	4,100	14,538
Chicago, Rock Island & Pacific—Iowa Div.	27.04	11,300	305,552
Chicago, Rock Island & Pacific—Audubon Branch	8.18	4,200	34,356
Chicago, Rock Island & Pacific—Griswold Branch	14.22	3,700	52,614
Atlantic Northern & Southern Railway	7.33	2,000	14,660

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Cedar	91.28		746,065
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	7,850	70,179
Burl., Cedar Rapids & Northern—Cedar R. & Clinton.....	28.88	4,200	121,212
Burl., Cedar Rapids & Northern—Dav., Iowa & Dak.....	9.14	3,700	33,818
Chicago, Rock Island & Pacific—Iowa Div.....	6.90	11,300	77,970
Chicago & North-Western—Main Line.....	24.68	15,700	392,186
Chicago & North-Western—Stanwood & Tipton Branch.....	8.50	4,100	34,850
Chicago, Milwaukee & St. Paul—Dav. & N. W.....	3.96	4,000	15,840
Cherokee	57.21		338,026
Dubuque & Sioux City—Onawa Branch.....	16.01	3,050	49,530
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	3,750	42,750
Dubuque & Sioux City—Main Line.....	29.80	8,270	246,446
Cerro Gordo	159.067		847,144
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	7,850	83,288
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.506	4,860	153,119
Iowa Central—Main Line.....	24.351	5,600	136,365
Chicago & North-Western—Iowa, Minn. & N. W.....	29.01	5,100	147,951
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.93	4,500	40,185
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.22	8,300	201,026
Mason City & Clear Lake Traction Company.....	14.63	1,500	21,930
St. Paul & Des Moines Railroad.....	15.83	4,000	63,280
Chickasaw	58.849		465,099
Chicago, Great Western—Main Line.....	25.509	8,900	224,479
Dubuque & Sioux City—Main Line.....	7.01	3,150	22,081
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	26.33	8,900	218,539
Clarke	46.420		482,080
Chicago, Burlington & Quincy—Main Line.....	25.822	15,000	387,330
Chicago, Burlington & Quincy—Des Moines & K. C.....	20.598	4,600	94,750
Clay	109.71		612,327
Chicago, Rock Island & Pacific—Gowrie & N. W.....	25.97	3,200	83,104
Minneapolis & St. Louis—Storm Lake Branch.....	26.55	3,200	84,960
Chicago & North-Western—Toledo & Northwestern.....	5.70	6,600	37,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.81	8,900	201,773
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	3,500	26,950
Chicago, Mil. & St. Paul—Des Moines Div—Main Line.....	19.48	4,000	77,920
Clayton	132.28		704,699
Chicago, Milwaukee & St. Paul—Dubuque Div.....	36.22	7,000	253,540
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	22.68	8,900	188,244
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.20	3,500	67,200
Chicago, Milwaukee & St. Paul—Volga Branch.....	42.01	3,500	147,035
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	12.17	4,000	48,680
Clinton	188.677		1,494,233
Davenport, Rock Island & Northwestern.....	9.12	7,000	63,840
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton.....	14.61	4,200	61,362
Chicago & North-Western—Main Line.....	40.17	15,700	630,669
Chicago & North-Western—Iowa Midland Branch.....	33.40	4,100	136,940
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	36.14	11,000	397,540
Chicago, Milwaukee & St. Paul—Davenport & N.....	12.28	4,000	49,120
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	3,500	75,250
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.58	4,000	42,320
Iowa & Illinois Railway.....	10.877	2,500	27,192
Crawford	158.132		1,170,281
Dubuque & Sioux City—Omaha District.....	33.17	4,270	141,683
Chicago & North-Western—Main Line.....	31.60	15,700	496,120
Chicago & North-Western—Boyer Valley Branch.....	17.94	4,300	77,142
Chicago & North-Western—Soldier River Branch.....	28.44	4,100	116,004
Chicago & North-Western—Iowa Southwestern Br.....	1.83	4,100	7,503
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	12.50	11,000	137,500
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.78	6,000	184,680
Chicago Great Western—M. C. & Ft. D.—Main Line.....	1.872	4,800	9,097

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Dallas	140.11		822,173
Interurban Railway	34.54	3,000	103,620
Chicago, Rock Island & Pacific—Iowa Div.	17.54	11,300	198,202
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.98	4,000	107,920
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	21.72	11,000	238,920
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	26.71	4,000	106,840
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	9.62	3,500	33,670
Davis	65.446		417,445
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	4,200	64,890
Chicago, Rock Island & Pacific—Southwestern Div.	22.83	9,500	217,455
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.	.98	4,500	3,870
Wabash—Main Line	26.246	5,000	131,230
Decatur	96.712		441,150
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,600	73,173
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	4,600	117,939
Chicago, Burl. & Quincy—Humboldt & Shenandoah	14.85	3,600	53,660
Chicago, Burlington & Quincy—Keokuk & Western	14.18	5,350	75,863
Chicago, Burlington & Quincy—Des Moines & K. C.	26.636	4,600	122,625
Delaware	109.066		638,346
Chicago Great Western—Main Line	25.626	8,800	225,509
Dubuque & Sioux City—Main Line	24.46	8,270	202,234
Dubuque & Sioux City—Cedar Rapids Branch	14.07	8,050	42,913
Manchester & Oneida Railway	8.00	2,500	20,000
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.98	4,000	115,840
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	4,000	31,800
Des Moines	61.226		589,376
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,850	166,263
Chicago, Burlington & Quincy—Main Line	18.07	15,000	271,050
Chicago, Burlington & Quincy—Keokuk & St. P.	8.99	11,000	98,780
Chicago, Burlington & Quincy—Burlington & N. W.	12.966	4,100	53,283
Dickinson	50.08		308,700
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	29.83	4,700	140,301
Minneapolis & St. Louis—Storm Lake Branch	7.92	3,200	25,344
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	3,500	43,155
Dubuque	122.262		836,510
Chicago, Burlington & Quincy—Northern Div.	.532	20,600	10,959
Chicago Great Western—Main Line	31.21	8,800	274,643
Chicago, Milwaukee & St. Paul—Dubuque Div.	32.81	7,000	229,670
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	3,000	58,500
Dubuque & Sioux City—Main Line	30.42	8,270	251,573
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	4,000	31,160
Emmet	73.93		288,739
Burl., Cedar Rapids & Northern—Germania Div.	20.08	3,750	75,075
Burl., C. R. & Nor.—Cedar Rapids, I. F. & N. W.	16.20	4,700	76,140
Minneapolis & St. Louis—Storm Lake Branch	18.93	3,200	60,576
Chicago & North-Western—Fox Lake Branch	18.73	4,100	76,998
Fayette	133.161		650,041
Chicago Great Western—Oelwein-Clarion Branch	8.544	4,850	41,433
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.81	4,200	186,102
Burl., Cedar Rap. & Nor.—Chi., Decorah & Minn.	.29	2,700	783
Chicago Great Western—Main Line	19.806	8,800	174,296
Chicago Great Western—Southwestern Branch	6.991	6,100	42,645
Chicago, Milwaukee & St. Paul—Volga Branch	16.29	3,500	56,700
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	4,000	148,080

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Floyd	64.40		426,506
Burlington, Cedar Rapids & Northern—Main Line	20.38	7,850	159,983
Dubuque & Sioux City—Mona Branch	19.18	3,150	60,417
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	5,100	102
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	8,300	206,006
Franklin	106.264		487,300
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	4,700	58,421
Chicago Great Western—Mason City & Ft. D.—Main L.	.53	4,800	2,575
Chicago Great Western—Oelwein-Clarion Branch	24.143	4,850	117,093
Dubuque & Sioux City—Main Line	1.10	8,270	9,097
Iowa Central—Main Line	27.231	5,600	152,494
Iowa Central—Belmond Branch	15.70	3,000	47,100
St. Paul & Des Moines Railroad	25.13	4,000	100,520
Fremont	70.403		523,433
Chicago, Burlington & Quincy—Neb. City Branch	19.741	6,850	135,225
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.139	3,600	43,700
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	10,100	300,808
Wabash—Omaha & St. Louis Line	8.74	5,000	43,700
Greene	75.72		681,063
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	23.06	3,910	90,165
Chicago & North-Western—Main Line	24.19	15,700	379,783
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	27.38	4,000	109,440
Newton & Northwestern Railway	.91	2,050	1,865
Ft. Dodge, Des Moines & Southern	.20	2,050	410
Grundy	65.47		373,356
Burlington, Cedar Rapids & Northern—Pacific Div.	15.20	6,200	94,240
Burl., Cedar Rapids & Nor.—C. R., I. F. & N. W.	11.04	4,700	51,888
Chicago Great Western—Southwestern Branch	7.97	6,100	48,617
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	5,100	94,197
Chicago & North-Western—Toledo & Northwestern	12.79	6,600	84,414
Guthrie	70.27		547,196
Chicago, Rock Island & Pacific—Iowa Div.	19.30	11,300	218,060
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.44	3,200	46,308
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	19.54	11,000	214,940
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	16.99	4,000	67,960
Hamilton	81.443		572,216
Crooked Creek Railroad & Coal Company	6.812	3,000	17,436
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,000	67,050
Chicago & North-Western—Toledo & N. W.	45.59	6,600	300,828
Dubuque & Sioux City—Main Line	22.00	8,270	182,902
Hancock	108.696		534,403
Burlington, C. R. & N.—Garner Div.	14.79	2,900	42,891
Burlington, C. R. & N.—C. R., I. F. & N. W.	30.96	4,700	145,512
Iowa Central—Iowa Central & Western	13.086	2,500	32,715
Minneapolis & St. Louis—Main Line	25.71	4,000	102,840
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,300	200,445
Hardin	148.849		882,507
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.89	4,700	84,083
Iowa Central—Main Line	28.769	5,600	161,106
Chicago & North-Western—Toledo & N. W.	24.51	6,600	163,746
Chicago & North-Western—Alden Branch	26.40	4,100	108,240
Dubuque & Sioux City—Main Line	28.75	9,270	196,412
St. Paul & Des Moines Railroad	27.23	4,000	108,920

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Harrison	114,211		1,040,170
Dubuque & Sioux City—Omaha District	29.49	4,270	125,622
Chicago & North-Western—Main Line	30.33	15,700	476,181
Chicago & North-Western—Soldier River Branch	13.12	4,100	53,792
Chicago & North-Western—Sioux City Branch	32.40	9,200	298,080
Chicago, M. & St. P.—Chicago & C. B. Div.	7.01	11,000	77,110
Chicago Great Western—Mason City & Ft. D.—Main Line	1,931	4,880	9,384
Henry	75,631		508,464
Chicago, Burlington & Quincy—Main Line	19,364	15,000	290,460
Chicago, Burlington & Quincy—Ft. Madison Branch	2,670	3,100	8,277
Chicago, Burlington & Quincy—Burlington & Western	10,679	4,100	43,733
Chicago, Burlington & Quincy—Burl. & Northwestern	9,520	4,100	39,032
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	3,830	54,150
Iowa Central—Eastern Div.	19,148	3,800	72,762
Howard	38.91		253,404
Chicago Great Western—Main Line	13.03	8,800	114,661
Chicago Great Western—Wisconsin, M. & P.	1.50	3,100	4,650
Chicago, Milwaukee & St. P.—Iowa, Minn. Div.	24.38	5,500	134,090
Humboldt	89.83		467,806
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.99	4,700	117,458
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	3,910	24,739
Minneapolis & St. Louis—Main Line	23.41	4,000	93,640
Chicago & North-Western—Toledo & N. W.	35.14	6,000	281,921
Ida	40.33		220,497
Dubuque & Sioux City—Onawa Branch	2.22	3,050	6,771
Chicago & North-Western—Maple River Branch	38.16	5,000	213,696
Iowa	57.93		465,065
Chicago, Rock Island & Pacific—Iowa Division	25.25	11,800	285,325
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	5,500	179,740
Jackson	89.57		514,585
Chicago & North-Western—Iowa Midland Branch	14.60	4,100	59,860
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	13.02	11,000	143,220
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	7,000	217,280
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	3,000	48,360
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	3,500	10,115
Chicago, Milwaukee & St. Paul—Green Island Branch	11.90	3,000	35,700
Jasper	150,501		897,561
Colfax Northern—Main Line	6.00	3,500	21,000
Colfax Northern—Seever's Line	6.50	3,500	22,750
Chicago Great Western—Southwestern Branch	19,062	6,100	116,095
Chicago, Rock Island & Pacific—Iowa Division	34.33	11,800	388,494
Chicago, Rock Island & Pacific—Newton & Monroe Br.	17.02	3,700	62,974
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	4,500	78,340
Iowa Central—Main Line	3,961	5,600	22,350
Iowa Central—State Center Branch	5,923	3,000	17,784
Iowa Central—Newton Branch	23,283	3,000	69,849
Newton & Northwestern Railway	20.25	2,500	50,625
Interurban Railway	5.00	3,800	16,900
Jefferson	87,522		765,977
Chicago, Burlington & Quincy—Main Line	24,586	15,000	368,790
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	3,100	40,300
Chicago, Burlington & Quincy—Burlington & Western	17,784	4,100	72,914
Chicago, Rock Island & Pacific—Southwestern Division	26.34	9,800	258,230
Iowa Central—Eastern Division	1,792	3,800	6,800
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	4.02	6,700	26,934

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Johnson	91.13		591,856
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,850	125,992
Burl., Cedar Rapids & Nor.—Muscatine Div.	7.09	4,200	29,652
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	12.96	4,200	54,432
Burl., Cedar Rapids & Nor.—Iowa City & Western	9.54	3,000	28,620
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,300	307,360
Cedar Rapids & Iowa City R'y and Light Co.	18.32	2,500	45,800
Jones	100.74		679,268
Chicago & North-Western—Iowa Midland Branch	22.98	4,100	94,218
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	25.54	11,000	280,940
Chicago, Milwaukee & St. P.—Davenport & N. W.	27.67	4,000	110,680
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	19.78	4,000	79,120
Chicago, Anamosa & Northern Railway	4.77	3,000	14,310
Keokuk	153.979		658,942
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	9.83	6,700	62,846
Burlington, C. R. & N.—Iowa City & Western	31.89	3,000	94,080
Chicago, Burlington & Quincy—Burlington & Western	13.443	4,100	55,116
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	4,200	108,518
Iowa Central—Eastern Div.	26.356	3,800	100,153
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	4,100	69,249
Chicago, Milwaukee & St. P.—Kansas City Div.	30.76	5,500	169,180
Kossuth	144.751		780,704
Burlington, Cedar Rapids & Nor.—Germania Div.	25.98	3,750	97,237
Burlington, Cedar Rapids & Nor.—Garner Div.	3.61	2,900	10,469
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.25	4,700	48,175
Iowa Central—Iowa Central & Western	14.551	2,500	36,377
Minneapolis & St. Louis—Main Line	7.80	4,000	31,200
Chicago & North-Western—Fox Lake Branch	11.75	4,100	48,175
Chicago & North-Western—Toledo & Northwestern	46.51	6,600	306,966
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.35	8,300	202,105
Lee	159.516		1,075,088
Atchison, Topeka & Santa Fe Railway	19.76	15,000	296,400
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	3,100	79,484
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.89	4,200	70,938
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.296	11,000	366,256
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	3,800	139,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	4,500	122,310
Linn	189.15		1,373,667
Cedar Rapids & Iowa City Railway & Light Co.	9.31	2,500	23,275
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,850	170,109
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.29	4,200	89,418
Dubuque & Sioux City—Cedar Rapids Branch	27.78	3,050	84,739
Chicago, & North-Western—Main Line	29.38	15,700	461,286
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.85	11,000	284,350
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.54	5,500	96,470
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	8.11	4,000	32,440
Cedar Rapids & Marion	15.65	6,000	93,900
Chicago, Anamosa & Northern Railway	12.57	3,000	37,710
Louisia	95.495		559,309
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	6,700	40,987
Muscatine, North & South Ry.	20.95	2,500	52,375
Burlington, Cedar Rapids & North—Main Line	23.15	7,850	181,727
Chicago, Burlington & Quincy—Burl. & Northwestern	3.148	4,100	12,906
Chicago, Rock Island & Pacific—Southwestern Div.	18.99	9,500	180,405
Iowa Central—Eastern Division	23.147	3,800	87,959
Lucas	49.645		503,112
Chicago, Burlington & Quincy—Main Line	26.853	15,000	402,795
Chicago, Burlington & Quincy—Chariton Branch	13.741	4,000	63,208
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	9.051	4,100	37,109

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Lyon	110.46		548,089
Iowa & Great Northern Railway	18.48	5,280	97,204
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	87.82	4,700	177,754
Chicago, St. P., Minn. & Omaha—Rock River Branch	17.44	5,000	87,200
Dubuque & Sioux City—Sioux Falls Branch	24.26	3,750	90,975
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,300	78,186
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	3.04	5,500	16,720
Madison	52.447		322,492
Chicago, Burlington & Quincy—Des Moines & K. C.	12.379	4,600	56,943
Chicago Great Western—Southwestern Branch	19.428	6,100	118,511
Chicago, Rock Island & Pacific—Iowa Division	8.50	11,300	96,030
Chicago, Rock Island & Pacific—D. M., Indianola & W.	12.14	4,200	50,988
Mahaska	160.848		678,288
Burlington, Cedar Rapids & Nor.—Iowa City & Western	4.37	8,000	13,110
Chicago, Burlington & Quincy—Burlington & Western	26.746	4,100	109,638
Chicago, Rock Island & Pacific—Oskaloosa Division	26.71	4,200	112,182
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.31	4,500	96,080
Iowa Central—Main Line	25.253	5,600	141,417
Iowa Central—Newton Branch	6.897	8,000	20,891
Iowa Central—Eastern Division	14.422	3,800	51,804
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	4,100	56,006
Chicago & North-western—Southern Iowa R'y Branch	19.15	3,600	68,940
Oskaloosa & Buxton Electric Railway	2.30	1,500	3,450
Marion	115.787		509,421
Chl., Burl. & Quincy—Albia, Knoxville & Des Moines	39.204	4,600	180,338
Chicago, Rock Island & Pacific—Oskaloosa Division	12.77	4,200	53,634
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	4,500	65,925
Wabash—Des Moines & St. Louis	39.00	5,000	195,000
Wabash—Coal Switches	9.36	1,200	11,232
Chicago, Burlington & Quincy—Burlington & Western	.808	4,100	3,292
Marshall	148.683		1,154,670
Chicago Great Western—Southwestern Branch	31.833	6,100	194,120
Iowa Central—Main Line	20.869	5,600	187,261
Iowa Central—Story City Branch	15.01	3,000	45,030
Chicago & North-Western—Main Line	25.99	15,700	408,043
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	25.28	11,000	278,080
Iowa Central—State Center Branch	20.712	3,000	62,136
Mills	99.717		381,683
Tabor & Northern Railway	8.79	3,000	26,370
Chicago, Burlington & Quincy—Main Line	27.623	15,000	414,345
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	8.913	3,800	32,104
Chicago, Burlington & Quincy—Hastings & Avoca	10.483	3,600	37,738
Wabash—Omaha & St. Louis Line	25.94	5,000	129,700
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.968	10,100	181,486
Mitchell	74.606		305,099
Chicago Great Western—Main Line	9.903	8,800	87,146
Chicago Great Western—Mason C. & Ft. D.—Main Line	5.805	4,860	25,732
Dubuque & Sioux City—Mona Branch	22.72	3,150	71,568
Dubuque & Sioux City—Stacyville Railroad	7.93	2,600	20,618
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	4,500	34,875
Chicago Great Western—Wis., Minn. & Pacific	21.00	8,100	65,100
Monona	113.70		669,191
Dubuque & Sioux City—Onawa Branch	16.32	3,060	49,776
Chicago & North-western—Maple River Branch	24.85	5,600	138,360
Chicago & North-Western—Soldier River Branch	19.75	4,100	80,976
Chicago & North-Western—Sioux City Branch	25.75	9,200	238,900
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.63	6,000	165,180

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Monroe -----	101.037		769,607
Albia & Centerville R'y.....	11.00	3,000	33,000
Chicago, Burlington & Quincy—Main Line.....	27.915	15,000	418,725
Chicago, Burlington & Quincy—Albia, Knoxville & D. M. Wabash—Des Moines & St. Louis Line.....	10.772	4,600	49,551
Iowa Central—Main Line.....	21.94	5,000	109,700
Chicago & North-Western—Southern Iowa Branch.....	13.56	5,600	75,936
Chicago, Milwaukee & St. Paul—K. C. Division.....	2.40	3,600	8,640
Albia Interurban Railway.....	10.47	6,500	68,055
	3.00	2,000	6,000
Montgomery -----	48.427		506,808
Chicago, Burlington & Quincy—Main Line.....	25.902	15,000	388,530
Chicago, Burl. & Quincy—Brownsville & Nodaway V.	2.418	6,100	14,749
Chicago, Burl. & Quincy—Nebraska City Branch.....	7.668	6,850	52,525
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	12.439	4,100	50,999
Muscatine -----	129.33		928,387
Chicago, Milwaukee & St. Paul—Muscatine Line.....	16.73	6,700	112,024
Muscatine, North & South Railway.....	7.72	2,500	19,300
Burlington, Cedar Rapids & Nor.—Main Line.....	18.91	7,850	148,443
Burlington, Cedar Rapids & Nor.—Muscatine Div.	19.21	4,200	80,682
Chicago, Rock Island & Pacific—Iowa Div.....	24.85	11,300	280,805
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota.	7.10	3,700	26,270
Chicago, Rock Island & Pacific—Southwestern Div.....	22.77	9,500	216,315
Chicago, Rock Island & Pacific—Wilton Branch.....	13.04	3,700	44,648
O'Brien -----	96.62		607,132
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	3,200	42,304
Chicago, St. Paul, Minn. & Omaha—Main Line.....	6.61	14,500	96,845
Dubuque & Sioux City—Sioux Falls Branch.....	27.37	3,750	102,637
Chicago & North-Western—Toledo & Northwestern.....	25.30	6,600	166,980
Chicago Milwaukee & St. P.—Iowa & Dakota Div.....	24.02	8,300	199,366
Osceola -----	57.18		425,585
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	26.29	4,700	123,563
Chicago, Rock Island & Pacific—Gowrie & Northwestern	12.91	3,200	41,312
Chicago, St. Paul, Minn. & Omaha—Main Line.....	17.98	14,500	260,710
Page -----	101.512		531,518
Chicago, Burlington & Quincy—Neb. City Branch.....	11.80	6,850	80,890
Chicago, Burl. & Quincy—Brownsville & Nodaway V. Br.	22.81	6,100	139,141
Chi., Burl. & Quincy—Clarinda, College Springs & S. W.	17.768	5,850	103,942
Chicago, Burlington & Quincy—Humeaton & Shenandoah	27.13	3,600	97,668
Chicago, Burlington & Quincy—Tarkio Valley R. R.	2.174	5,100	11,067
Wabash—Omaha & St. Louis Line.....	19.83	5,000	99,150
Palo Alto -----	74.80		421,635
Burlington, C. R. & Nor.—C. R., Iowa Falls & N. W.	27.29	4,700	128,263
Minneapolis & St. Louis—Des Moines & Ft. Dodge.....	20.49	3,910	80,116
Chicago & North-Western—Fox Lake Branch.....	2.74	4,100	11,234
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.....	24.31	8,300	202,022
Plymouth -----	92.59		761,113
Iowa & Great Northern Railway.....	25.28	5,200	132,972
Chicago, St. Paul, Minn. & Omaha—Main Line.....	9.48	14,500	137,460
Chicago & North-Western—Maple River Branch.....	7.96	5,600	44,576
Chicago, Milwaukee & St. Paul—Sioux City & Dakota.....	15.00	5,500	82,500
Dubuque & Sioux City—Main Line—LeMars East.....	16.33	8,270	135,049
Dubuque & Sioux City—Main Line—LeMars West.....	18.54	12,328	228,561
Pocahontas -----	91.10		443,959
Minneapolis & St. Louis—Des Moines & Ft. Dodge.....	16.74	3,910	65,453
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	3,200	94,080
Chicago & North-Western—Toledo & Northwestern.....	24.18	6,600	159,588
Chicago, Milwaukee & St. P.—Des M. Div.—Main Line.....	11.01	4,000	44,040
Dubuque & Sioux City—Main Line.....	9.77	8,270	80,798

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Polk	262.576		1,930,719
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,000	34,240
Wabash—Des Moines & St. Louis Line	15.01	5,000	75,050
Chicago & North-Western—Des M. & Minn. Branch	24.16	9,000	217,440
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	9.60	4,000	38,400
Chicago, Milwaukee & St. P.—Des M. Div.—Boone Line	10.01	3,500	35,065
Des Moines, Iowa Falls & Northern Railway	17.50	4,000	70,000
Des Moines Western Railway	4.62	5,000	23,100
Newton & Northwestern Railway	8.63	2,500	21,575
Interurban Railway	24.43	3,000	73,290
Des Moines Union Railway	5.15	105,000	540,750
Chi., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	10.135	4,600	46,621
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	4,600	34,168
Chicago Great Western—Southwestern Branch	29.00	6,100	176,900
Chicago, Rock Island & Pacific—Iowa Div.	27.73	11,300	313,349
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.71	4,200	36,582
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	17.14	4,500	77,130
Des Moines Terminal Railway	.91	10,000	9,100
Iowa Transfer Railway	.21	23,810	5,000
Fort Dodge, Des Moines & Southern	16.20	2,050	33,210
St. Paul & Des Moines Railway	17.443	4,000	69,772
Pottawattamie	188.684		1,839,195
Omaha Bridge & Terminal Railway	.50	10,000	5,000
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.996	4,100	8,183
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	3,600	18,873
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	8.280	10,100	83,628
Chicago, Rock Island & Pacific—Iowa Division	45.05	11,300	509,065
Chicago, Rock Island & Pacific—Carson Branch	17.73	3,700	65,601
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,700	4,255
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	19.72	4,270	84,204
Union Pacific—Main Line	2.06	125,000	257,500
Union Pacific—Union Avenue Line	1.72	10,000	17,200
Chicago & North-Western—Main Line	19.06	15,700	299,242
Chicago, Milwaukee & St. P.—Chi. & Council B. Div.	26.59	11,000	292,490
Chicago Great Western—Mason City & Ft. D.—Main Line	28.364	4,860	137,849
Poweshiek	96.191		691,217
Burlington, Cedar Rapids & Nor.—Iowa C. & Western	6.71	3,000	20,130
Chicago, Rock Island & Pacific—Iowa Division	25.68	11,300	290,184
Iowa Central—Main Line	22.911	5,600	128,309
Iowa Central—Montezuma Branch	13.61	3,000	40,830
Iowa Central—Newton Branch	.07	3,000	210
Chicago & North-Western—Ottumwa, C. F. & St. Paul	27.21	4,100	111,561
Ringgold	79.746		375,317
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	4,600	131,753
Chicago, Burl. & Quincy—Humeston & Shenandoah	27.263	3,600	98,164
Chicago Great Western—Southwestern Branch	23.836	6,100	145,400
Sac	107.53		636,427
Dubuque & Sioux City—Omaha District	18.96	4,270	80,959
Chicago & North-Western—Maple River Branch	54.02	5,600	302,512
Chicago & North-Western—Boyer Valley Branch	0.83	4,300	29,359
Chicago & North-Western—Toledo & Northwestern	8.57	6,600	56,562
Chicago, Mil. & St. P.—Des M. Div.—Storm Lake Br.	19.15	3,500	67,026
Scott	146.975		794,866
Davenport, Rock Island & Northwestern R'y	24.79	7,000	173,530
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.50	4,200	107,100
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.64	3,700	50,466
Chicago, Rock Island & Pacific—Iowa Division	13.76	11,300	155,488
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	9,500	115,046
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	4,000	106,160
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,500	27,300
Chicago, Milwaukee & St. Paul—Muscataine Line	.64	6,700	4,288
Iowa & Illinois Railway	22.195	2,500	55,487

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Shelby	95.826		619,996
Atlantic Northern & Southern Railway	2.97	2,000	5,940
Chicago, Rock Island & Pacific—Iowa Div.	6.42	11,800	72,546
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,700	39,701
Chicago & North-Western—Iowa Southwestern Branch	18.72	4,100	76,752
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.11	11,000	265,210
Chicago Great Western—Mason C. & Ft. D.—Main Line	32.876	4,900	159,777
Sioux	146.46		1,087,412
Iowa & Great Northern Railway	27.28	5,260	143,492
Chicago, St. Paul, Minn. & Omaha—Main Line	22.09	14,500	320,305
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,750	26,550
Chicago & North-Western—Toledo & N. W.	35.06	6,600	231,396
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	8,300	241,384
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	16.83	5,500	92,840
Chicago, Milwaukee & St. Paul Eden Branch	8.99	3,500	31,465
Story	148.624		1,114,108
Iowa Central—Story City Branch	19.50	3,000	58,500
Chicago & North-Western—Main Line	24.23	15,700	380,411
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,000	231,570
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.79	11,000	272,690
Des Moines Junction Southeast Newton & N. W. R'y	8.15	2,500	20,375
Newton & Northwestern—Des Moines Jct. Northwest	5.30	2,050	10,965
Ft. Dodge, Des Moines & Southern	12.31	2,050	25,235
St. Paul & Des Moines R'y	28.614	4,000	114,456
Tama	137.948		1,186,769
Burlington, Cedar Rapids & Nor.—Pacific Div.	18.17	6,200	112,654
Chicago Great Western—Southwestern Branch	12.658	6,100	77,214
Chicago & North-Western—Main Line	25.34	15,700	397,938
Chicago & North-Western—Ottumwa, C. F. & St. Paul	.13	4,100	533
Chicago, & North-Western—Iowa, Minn. & N. W.	30.31	5,100	154,581
Chicago & North-Western—Toledo & Northwestern	22.14	6,600	146,124
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	26.45	11,000	290,950
Tama & Toledo Electric Railway	2.75	2,500	6,875
Taylor	60.800		275,371
Chicago, Burlington & Quincy—Creston Branch	28.008	5,100	142,840
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.000	3,600	97,200
Chicago Great Western—Southwestern Branch	5.792	6,100	35,331
Union	63.16		597,063
Chicago, Burlington & Quincy—Main Line	24.779	15,000	371,685
Chicago, Burlington & Quincy—Creston Branch	10.742	5,100	54,784
Chicago, Burlington & Quincy—Creston & Northern	8.152	4,100	33,423
Chicago Great Western—Southwestern Branch	22.487	6,100	137,171
Van Buren	80.20		328,493
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	3,100	45,632
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	4,200	114,786
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,700	16,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	4,500	151,425
Wapello	115.406		919,665
Chicago, Milwaukee & St. P.—K. C. Div.—Rutledge N.	8.90	5,500	48,950
Chicago, Mil. & St. P.—K. C. Div.—Rutledge S. W.	18.41	6,500	119,665
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	6,700	92,929
Chicago, Burlington & Quincy—Main Line	26.723	15,000	400,845
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	9,500	73,340
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.97	4,500	134,865
Wabash—Main Line	9.803	5,000	49,015
Iowa Central Railway—Main Line	.01	5,800	58

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Warren	98.443		455,200
Chl., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.696	4,600	35,401
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.439	4,100	87,899
Chicago, Burl. & Quincy—Des Moines & K. C.	27,357	4,000	125,842
Chicago Great Western—Southwestern Branch	15.720	6,100	95,892
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.23	4,200	110,166
Washington	128.303		609,070
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	6,700	175,540
Burlington, Cedar Rapids & Nor.—Muscatine Div.	4.31	4,200	18,102
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.01	3,000	63,030
Chicago, Burlington & Quincy—Burlington & Western	13.875	4,100	56,837
Chicago, Burlington & Quincy—Burl. & Northwestern	13.014	4,100	53,537
Chicago, Rock Island & Pacific—Southwestern Div.	24.13	9,500	229,235
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.04	4,200	58,968
Iowa Central—Eastern Division	11.724	3,800	44,551
Wayne	79.403		552,009
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,000	27,572
Chicago, Burlington & Quincy—Keokuk & Western	29.80	5,350	159,430
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	9,500	263,625
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	6,500	97,340
Webster	233.243		1,032,071
Chicago Great Western—Coalville Branch	2.900	3,100	8,990
Crooked Creek Railroad Company	11.80	3,000	35,400
Newton & Northwestern Railway	13.23	2,500	33,075
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.843	4,800	133,517
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	3,910	126,959
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	3,200	23,712
Dubuque & Sioux City—Main Line	27.34	3,270	89,208
Dubuque & Sioux City—Omaha District	5.97	4,270	25,491
Minneapolis & St. Louis—Main Line	35.21	4,000	140,840
Chicago & North-Western—Toledo & Northwestern	25.96	6,000	171,836
Chicago Great Western—Lehigh Branch	15.69	3,100	48,639
Ft. Dodge, Des Moines & Southern	27.42	2,050	56,211
Winnebago	58.55		290,446
Burlington, C. R. & Nor.—Germania Division	4.92	3,750	18,450
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	4,700	100,003
Minneapolis & St. Louis—Main Line	20.91	4,000	83,640
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	5,100	58,298
Winneshiek	82.94		450,294
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.13	4,200	4,746
Burl., Cedar Rapids & Nor.—Chl., Decorah & Minn.	22.99	2,700	62,073
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.98	5,500	93,280
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,500	33,390
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	3,300	98,175
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	4,000	9,880
Woodbury	147.54		990,560
Chicago & North-Western—Maple River Branch	45.21	5,600	253,176
Chicago & North-Western—Sioux City & Pac. Branch	22.32	9,200	206,344
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	6,000	191,760
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	5,500	30,965
Union Terminal Railway Company	1.28	78,125	100,000
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Terminal Railway	1.57	6,000	9,420
Iowa & Great Northern Railway	5.57	5,260	29,296
Chicago, St. Paul, Minn. & Omaha—Main Line	.94	14,500	13,630
Dubuque & Sioux City—Main Line	5.48	12,328	67,557
Dubuque & Sioux City—Main Line (in city)	.64	8,270	5,298
Dubuque & Sioux City—Onawa Branch	25.94	3,050	79,117

TABLE NO. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Worth -----	62.968	-----	332,394
Burlington, Cedar Rapids & Nor.—Main Line-----	6.80	7,850	53,380
Chicago Great Western—Mason C. & Ft. D.—Main Line-----	16.652	4,890	80,923
Iowa Central—Main Line-----	13.531	5,600	75,773
Minneapolis & St. Louis—Main Line-----	.83	4,000	1,320
Chicago & North-Western—Iowa, Minn. & Northwestern-----	13.78	5,100	70,273
Chicago, Milwaukee & St. Paul—Austin Branch-----	11.27	4,500	50,715
Wright -----	130.068	-----	633,169
Iowa Central—Belmond Branch-----	6.50	3,000	19,500
Iowa Central—Iowa Central & Western Branch-----	8.956	2,500	22,390
Chicago & North-Western—Toledo & Northwestern-----	23.85	6,600	157,410
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.-----	45.05	4,700	211,735
Chicago Great Western—Mason C. & Ft. D.—Main Line-----	33.47	4,860	162,664
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion-----	12.262	4,850	59,470

NOTE—For total railway assessment see table No. 1.

TABLE NO. 6.

Length and Assessed Value of Sleeping Car Lines, by Counties.

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Adair	8.53		005
Chicago, Rock Island & Pacific.....	8.53	\$ 71	005
Adams	25.932		2,723
Chicago, Burlington & Quincy—Main Line.....	25.932	105	2,723
Appanoose	75.371		4,298
Chicago, Rock Island & Pacific—Southwestern Div.....	29.59	102	3,049
Wabash—Main Line—Moulton South.....	5.861	52	274
Wabash—Des Moines & St. Louis.....	17.83	53	930
Chicago, Milwaukee & St. Paul—K. C. Division.....	22.34	2	45
Benton	87.10		7,081
Burlington, Cedar Rapids & Nor.—Main Line Vinton S.....	11.88	57	877
Burlington, Cedar Rapids & Nor.—Main Line—Vinton N.....	11.13	45	501
Burlington, Cedar Rapids & Nor.—Pacific Div.....	14.75	11	162
Chicago & North-Western—Main Line—Belle Plaine E.....	24.15	194	4,685
Chicago & North-Western—Main Line—Belle Plaine W.....	.69	125	123
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.43	15	6
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.07	35	842
Black Hawk	104.595		4,704
Burlington, Cedar Rapids & Nor.—Main Line.....	39.73	45	1,473
Chicago Great Western—Southwestern Branch.....	30.425	52	1,582
Dubuque & Sioux City—Waterloo East.....	14.33	65	931
Dubuque & S. City—Main Line—Waterloo to Mona Jct.....	6.77	49	325
Dubuque & Sioux City—Main Line—Mona Jct. West.....	6.43	39	235
Dubuque & Sioux City—Mona Branch.....	7.59	12	91
Chicago & North-Western—Iowa, Minn. & Northwestern.....	6.27	15	94
Boone	35.61		4,153
Minneapolis & St. L.—D. M. & Ft. D.—Tara Jct. to D. M.....	2.98	20	60
Chicago & North-Western—Main Line.....	24.30	154	3,519
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	7.33	35	274
Bremer	55.043		1,208
Burlington, Cedar Rapids & Nor.—Main Line.....	4.19	45	189
Chicago Great Western—Main Line.....	6.014	79	475
Chicago Great Western—Oelwein-Clarion Branch.....	25.399	12	305
Dubuque & Sioux City—Mona Branch.....	19.44	12	283
Buchanan	38.87		2,546
Chicago Great Western—Main Line.....	11.413	70	799
Chicago Great Western—Southwestern Branch.....	2.897	52	151
Dubuque & Sioux City—Main Line.....	24.56	65	1,596
Buena Vista	49.17		945
Chicago & North-Western—Toledo & Northwestern.....	23.77	11	261
Dubuque & Sioux City—Main Line.....	25.40	23	584

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Butler	104.822		2,627
Burlington, Cedar Rapids & Nor.—Main Line.....	21.06	45	949
Chicago Great Western—Oelwein-Clarion Branch.....	27.742	12	333
Chicago & North-Western—Iowa, Minn. & Northwestern.....	31.11	15	467
Dubuque & Sioux City—Main Line.....	24.41	36	879
Calhoun	83.108		1,788
Dubuque & Sioux City—Main Line.....	14.87	23	343
Dubuque & Sioux City—Omaha District.....	23.84	28	723
Chicago & North-Western—Toledo & Northwestern.....	23.84	6	143
Chicago Great Western—M. C. & Ft. D.—Main Line.....	19.558	31	575
Carroll	85.553		5,878
Chicago & North-Western—Main Line.....	25.41	154	3,913
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.93	35	873
Chicago Great Western—M. C. & Ft. D.—Main Line.....	35.213	31	1,099
Cass	27.04		1,920
Chicago, Rock Island & Pacific—Iowa Div.....	27.04	71	1,920
Cedar	40.82		6,583
Burlington, Cedar Rapids & Nor.—Main Line.....	8.94	71	635
Chicago, Rock Island & Pacific—West Liberty East.....	3.40	110	381
Chicago, Rock Island & Pacific—West Liberty West.....	3.44	86	296
Chicago & North-Western—Main Line.....	24.98	209	5,221
Cerro Gordo	36.277		1,763
Burlington, Cedar Rapids & Nor.—Main Line.....	10.61	45	477
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.506	19	569
Iowa Central—Main Line.....	24.851	16	360
Chi. & N.-W.—Iowa, Minn. & N.-W.—Mason City South.....	19.31	15	297
Cherokee	41.80		612
Dubuque & Sioux City—Main Line—Cherokee East.....	11.91	23	274
Dubuque & Sioux City—Main Line—Cherokee West.....	17.89	12	214
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	11	126
Chickasaw	33.519		2,099
Chicago Great Western—Main Line.....	25.509	79	2,015
Dubuque & Sioux City—Mona Branch.....	7.01	12	84
Clarke	25.823		2,060
Chicago, Burlington & Quincy—Main Line.....	25.823	103	2,060
Clay	5.70		63
Chicago & North-Western—Toledo & Northwestern.....	5.70	11	63
Clinton	74.17		9,413
Davenport, Rock Island & Northwestern.....	9.12	16	146
Chicago & North-Western—Main Line.....	40.17	209	8,396
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.89	35	871
Crawford	79.142		6,290
Dubuque & Sioux City—Omaha District.....	33.17	28	929
Chicago & North-Western—Main Line.....	31.00	154	4,866
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	12.50	35	437
Chicago Great Western—Mason City & Ft. D.—Main L.....	1.872	31	58
Dallas	69.24		2,650
Chicago, Rock Island & Pacific—Iowa Div.....	17.54	71	1,243
M. & St. L.—Des Moines & Ft. Dodge Div.....	26.98	20	540
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.72	35	865
Davis	24.89		2,439
Chicago, Rock Island & Pacific—Southwestern Div.....	22.89	102	2,335
Wabash—Main Line—Moulton South.....	2.00	52	104

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Delaware	50.088	---	3,884
Chicago Great Western—Main Line.....	25.626	70	1,794
Dubuque & Sioux City—Main Line.....	24.46	65	1,590
Des Moines	61.226	---	3,616
B., C. R. & N.—Main Line—Mediapolis South.....	15.30	49	750
B., C. R. & N.—Main Line—Mediapolis North.....	5.88	33	194
C., B. & Q.—Main Line—Burlington East.....	.734	153	114
C., B. & Q.—Main Line—Burlington West.....	17.536	103	1,786
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	8.98	57	512
Chicago, Burl. & Quincy—Burlington & Northwestern.....	12.996	20	260
Dickinson	26.83	---	295
B., C. R. & N.—C. R., I. F. & N. W.—East and West of Lake Park	26.83	11	295
Dubuque	61.63	---	4,162
Chicago Great Western—Main Line.....	31.21	70	2,185
Dubuque & Sioux City—Main Line.....	30.42	65	1,977
Emmet	16.20	---	178
B., C. R. & N.—Cedar Rap., Iowa Falls & N. W.....	16.20	11	178
Fayette	35.341	---	1,983
Chicago Great Western—Oelwein-Clarion Branch.....	8.514	12	103
Chicago Great Western—Main Line—Oelwein Southeast.....	5.416	70	379
Chicago Great Western—Main Line—Oelwein Northwest.....	14.39	79	1,137
Chicago Great Western—Southwestern Branch.....	6.991	52	364
Floyd	39.58	---	1,147
Burlington, Cedar Rapids & Northern—Main Line.....	20.38	45	917
Dubuque & Sioux City—Mona Branch.....	19.18	12	230
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.02	15	---
Franklin	65.434	---	913
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	12.43	11	137
Chicago Great Western—Mason City & Ft. D.—Main Line.....	.58	19	10
Chl. Great Western—M. C. & Ft. D.—Oelwein-Clarion.....	24.143	12	290
Dubuque & Sioux City—Main Line.....	1.10	36	40
Iowa Central—Main Line.....	27.231	16	436
Fremont	38.523	---	3,407
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.....	29.788	110	3,276
Wabash—Omaha & St. Louis.....	8.74	15	131
Greene	47.25	---	4,186
Chicago & North-Western—Main Line.....	24.19	154	3,725
M. & St. L.—D. M. & Ft. D.—Tara Jct. to Des Moines.....	23.06	20	461
Grundy	65.47	---	1,184
Burlington, Cedar Rapids & Nor.—Pacific Div.....	15.20	11	167
Burl., Cedar Rapids & Nor.—C. R., I. F. & N. W.....	11.04	11	121
Chicago Great Western—Southwestern Branch.....	7.97	52	414
Chicago & North-Western—Iowa, Minn. & Northwestern.....	18.47	15	277
Chicago & North-Western—Toledo & Northwestern.....	12.79	16	205
Guthrie	38.84	---	2,054
Chicago, Rock Island & Pacific—Iowa Div.....	19.80	71	1,370
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.....	19.54	35	684
Hamilton	75.63	---	1,446
Chicago & North-Western—Des M. & Minneapolis Br.....	7.45	17	127
C. & N.-W.—Toledo & N.-W.—Jewell Junction South.....	21.31	13	277
C. & N.-W.—Toledo & N.-W.—Jewell Junction East.....	8.28	16	132
C. & N.-W.—Toledo & N.-W.—Jewell Junction West.....	15.99	6	96
Dubuque & Sioux City—Main Line.....	22.60	36	814

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Hancock -----	25.71		926
Minneapolis & St. Louis—Main Line-----	25.71	36	926
Hardin -----	95.219		1,909
B., C. R. & N.—Cedar Rapids, Iowa Falls & N.-W-----	17.89	11	197
Iowa Central—Main Line-----	28.769	16	460
Chicago & North-Western—Toledo & Northwestern-----	24.81	16	397
Dubuque & Sioux City—Main Line-----	23.75	36	855
Harrison -----	101.091		7,185
Dubuque & Sioux City—Omaha District-----	29.42	28	824
C. & N.-W.—Main Line—Missouri Valley East-----	26.70	154	4,112
C. & N.-W.—Main Line—Missouri Valley South-----	3.63	183	664
C. & N.-W.—S. C. & P.—East of California Jct-----	5.30	44	233
C. & N.-W.—S. C. & P.—North of California Jct-----	22.28	47	1,047
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div-----	7.01	85	245
Chicago Great Western—Mason City & Ft. D.—Main L-----	1.981	31	60
Henry -----	36.568		2,338
Chicago, Burlington & Quincy—Main Line-----	19.364	103	1,994
Chicago, Burlington & Quincy—Burl. & Western-----	10.679	20	214
Chicago, Burl. & Quincy—Burl. & N. W.—Winfield S. E-----	6.59	20	130
Howard -----	13.08		1,029
Chicago Great Western—Main Line-----	13.08	79	1,029
Humboldt -----	75.54		1,417
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W-----	24.99	11	275
Minneapolis & St. Louis—Main Line-----	23.41	36	843
C. & N.-W.—Toledo & Northwestern—Hawarden Line-----	27.14	11	299
Ida -----	20.86		126
Chicago & N.-W.—Maple River Br.—South Line-----	20.86	6	125
Iowa -----	25.25		2,171
Chicago, Rock Island & Pacific—Iowa Div-----	25.25	86	2,171
Jackson -----	24.94		573
C., M. & St. P.—Dubuque Div.—Green Island South-----	12.11	35	424
C., M. & St. P.—C. & C. B. Div. from Sabula East and from Brown's Jct. S. W-----	.98	35	33
Chicago, Milwaukee & St. Paul—Green Island Branch-----	11.90	35	416
Jasper -----	57.408		4,011
Chicago Great Western—Southwestern Branch-----	19.059	52	990
Chicago, Rock Island & Pacific—Iowa Div-----	34.39	86	2,957
Iowa Central—Main Line-----	3.991	16	64
Jefferson -----	72.73		5,587
Chicago, Burlington & Quincy—Main Line-----	24.596	163	2,533
Chicago, Burlington & Quincy—Burlington & Western-----	17.784	20	356
Chicago, Rock Island & Pacific—Southwestern Div-----	26.34	102	2,687
Chicago, Milwaukee & St. Paul—Muscatine Line-----	4.02	3	19
Johnson -----	43.25		2,479
Burlington, Cedar Rapids & Nor.—Main Line-----	16.05	71	1,140
Chicago, Rock Island & Pacific—Iowa Div-----	27.20	86	2,339
Jones -----	25.54		894
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div-----	25.54	35	894
Keokuk -----	22.823		297
Chicago, Milwaukee & St. Paul—Muscatine Line-----	9.39	3	28
Chicago, Burlington & Quincy—Burlington & Western-----	13.443	20	269
Kossuth -----	12.10		323
B., C. R. & N.—C. R., I. F. & N. W.—South Line-----	4.30	11	47
Minneapolis & St. Louis—Main Line-----	7.80	36	281

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Lee	55.690		4,546
Atchison, Topeka & Santa Fe	19.76	184	3,648
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.296	57	1,898
C., B. & Q.—St. L., K. & N. W. from Keokuk to Iowa—Missouri State Line	3.684	57	185
Linn	76.90		8,248
B., C. R. & N.—Main Line—Cedar Rapids East	9.80	71	682
B., C. R. & N.—Main Line—Cedar Rapids N. W.	12.07	57	688
Chicago & North-Western—Main Line Cedar Rapids E.	18.96	209	3,816
Chicago & North-Western—Main Line—Cedar Rapids W.	11.12	194	2,157
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.85	35	905
Louisa	48.25		2,621
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	3	18
B., C. R. & N.—Main Line—Columbus Junction North	3.15	53	167
B., C. R. & N.—Main Line—Columbus Junction South	20.00	33	660
C., R. I. & P.—S. W. Div.—From Columbus Jct. East	12.29	90	1,106
C., R. I. & P.—S. W. Div.—From Columbus Jct. West	6.70	100	670
Lucas	28.833		2,766
Chicago, Burlington & Quincy—Main Line	28.833	103	2,766
Lyon	62.08		683
Burl., Cedar Rapids & Nor.—Cedar R., I. F. & N. W.	37.62	11	416
Dubuque & Sioux City—Sioux Falls Branch	24.26	11	267
Madison	27.928		1,613
Chicago Great Western—Southwestern Branch	19.428	52	1,010
Chicago, Rock Island & Pacific—Iowa Div.	8.50	71	603
Mahaska	40.906		717
C., B. & Q.—Burl. & Western—Oskaloosa East	15.653	20	313
Iowa Central—Main Line	25.253	16	404
Marion	39.00		1,443
Wabash—Des Moines & St. Louis	39.00	37	1,443
Marshall	112.961		7,384
Chicago Great Western—Southwestern Branch	31.823	53	1,655
Iowa Central—Main Line	29.508	16	478
Chicago & North-Western—Main Line	25.99	168	4,366
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.28	35	885
Mills	71.536		5,376
C., B. & Q.—Main Line from Pacific Junction East	24.279	105	2,549
C., B. & Q.—Main Line from Pacific Junction to Iowa—Nebraska State Line	3.344	51	171
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Junction South to County Line	7.987	110	873
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Jct. North	10.026	139	1,394
Wabash—Omaha & St. Louis	25.94	15	389
Mitchell	37.928		1,155
Chicago Great Western—Main Line	9.903	79	732
Chicago Great Western—Mason City & Ft. D.—Main Line	5.305	19	101
Dubuque & Sioux City—Mona Branch	22.72	12	272
Monona	50.10		1,336
Chicago & North-Western—Maple River Branch	24.35	6	146
Chicago & North-Western—Sioux City Branch	25.75	47	1,210
Monroe	73.885		4,090
Chicago, Burlington & Quincy—Main Line	27.915	103	2,875
Wabash—Des Moines & St. Louis—Albia South	11.00	52	572
Wabash—Des Moines & St. Louis—Albia North	10.94	37	405
Iowa Central—Main Line	13.56	16	217
Chicago, Milwaukee & St. Paul—Kansas City Div.	10.47	2	81

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Montgomery -----	25.903		2,720
Chicago, Burlington & Quincy—Main Line.....	25.902	106	2,720
Muscatine -----	83.25		5,843
Chicago, Milwaukee & St. Paul—Muscatine Line.....	16.79	3	50
B., C. R. & N.—Main Line—West Liberty South.....	16.91	53	896
B., C. R. & N.—Main Line—West Liberty North.....	2.00	71	142
C., R. I. & P.—Iowa Div.—West Liberty East.....	21.85	110	2,408
C., R. I. & P.—Iowa Div.—West Liberty West.....	3.00	86	258
C., R. I. & P.—Southwestern Div.—Muscatine N. E.....	14.46	93	1,345
C., R. I. & P.—Southwestern Div.—Muscatine S. W.....	8.31	90	748
O'Brien -----	59.28		988
Chicago, St. Paul, Minn. & Omaha—Main Line.....	6.61	61	408
Chicago & North-Western—Toledo & Northwestern.....	25.30	11	276
Dubuque & Sioux City—Sioux Falls Branch.....	27.37	11	301
Osceola -----	44.27		1,336
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	26.29	11	289
Chicago, St. Paul, Minn. & Omaha—Main Line.....	17.98	61	1,097
Page -----	19.83		297
Wabash—Omaha & St. Louis.....	19.83	15	297
Palo Alto -----	27.29		300
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	27.29	11	300
Plymouth -----	44.35		2,126
Chicago, St. Paul, Minn. & Omaha—Main Line.....	9.48	61	573
Dubuque & Sioux City—Main Line—LeMars East.....	16.33	12	195
Dubuque & Sioux City—Main Line—LeMars Southwest.....	18.54	73	1,353
Pocahontas -----	33.95		491
Chicago & North-Western—Toledo & Northwestern.....	24.19	11	266
Dubuque & Sioux City—Main Line.....	9.77	23	225
Polk -----	107.141		5,001
Des Moines Union—C. G. W.—E. and S. of Union Station.....	2.43	52	126
Des Moines Union—Wabash—Union Station East.....	2.63	37	97
C. G. W.—S. W. Br. from Jct. with D. M. U. N. & S.....	26.621	52	1,384
C., R. I. & P.—Iowa Div.—Des Moines East.....	17.64	86	1,517
C., R. I. & P.—Iowa Div.—Des Moines West.....	10.09	71	716
M. & St. L.—Des Moines & Ft. Dodge Div.....	8.56	90	171
Wabash—Des Moines & St. Louis.....	15.01	37	555
Chicago & North-Western—D. M. & Minneapolis Branch.....	24.16	18	435
Pottawattamie -----	160.844		11,262
Omaha Bridge & Terminal Railway.....	.50	30	15
Chicago, Burlington & Quincy—K. C., St. Joe, & C. B.....	8.28	139	1,151
Chicago, Rock Island & Pacific—Iowa Div.....	45.05	71	3,199
Wabash—Omaha & St. Louis.....	11.29	15	168
Dubuque & Sioux City—Omaha District.....	19.72	28	552
Union Pacific—Main Line.....	2.06	422	896
Chicago & North-Western—Main Line.....	19.06	133	3,488
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.....	26.59	35	931
Chicago Great Western—Mason City & Ft. D.—Main Line.....	23.364	31	879
Poweshiek -----	48.591		2,443
Chicago, Rock Island & Pacific—Iowa Div.....	25.63	86	2,308
Iowa Central—Main Line.....	22.911	16	397
Ringgold -----	23.836		1,239
Chicago Great Western—Southwestern Branch.....	23.836	52	1,239

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Sac	44.44		683
Dubuque & Sioux City—Omaha District.....	18.96	28	531
C. & N. W.—Maple River Branch—Carnarvon West.....	16.91	6	101
Chicago & North-Western—Toledo & Northwestern.....	8.57	6	51
Scott	51.30		3,089
Davenport, Rock Island & Northwestern.....	24.79	16	397
Chicago, Rock Island & Pacific—Iowa Division.....	13.76	110	1,514
Chicago, Rock Island & Pacific—Southwestern Division.....	12.11	93	1,126
Chicago, Milwaukee & St. Paul—Muscatine Line.....	.64	3	2
Shelby	63.406		2,319
Chicago, Rock Island & Pacific—Iowa Div.....	6.42	71	456
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.11	35	844
Chicago Great Western—Mason City & Ft. D.—Main Line.....	32.876	31	1,019
Sioux	64.23		1,811
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	61	1,347
Chicago & North-Western—Toledo & Northwestern.....	35.06	11	386
Dubuque & Sioux City—Sioux Falls Branch.....	7.08	11	78
Story	74.75		5,332
Chicago & North-Western—Main Line—Ames East.....	20.23	168	3,399
Chicago & North-Western—Main Line—Ames West.....	4.00	154	616
Chi. & N.-W.—Des Moines & Minn. Br.—Ames South.....	11.62	18	209
Chi. & N.-W.—Des Moines & Minn. Br.—Ames North.....	14.11	17	240
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.79	35	868
Tama	135.068		7,110
Burlington, Cedar Rapids & Nor.—Pacific Div.....	13.17	11	200
Chicago Great Western—Southwestern Branch.....	12.658	52	658
Chicago & North-Western—Main Line—Tama East.....	15.31	185	2,832
Chicago & North-Western—Main Line—Tama West.....	10.08	168	1,685
Chicago & North-Western—Iowa, Minn. & Northwestern.....	30.31	15	455
Chicago & North-Western—Toledo & Northwestern.....	22.14	16	354
Chicago, Milwaukee & St. Paul—Chi. & C. B.....	26.45	35	926
Taylor	5.792		301
Chicago Great Western—Southwestern Branch.....	5.792	52	301
Union	47.266		3,733
Chicago, Burlington & Quincy—Main Line—Creston East.....	19.066	103	1,964
Chicago, Burlington & Quincy—Main Line—Creston West.....	5.713	105	600
Chicago Great Western—Southwestern Branch.....	22.487	52	1,169
Wapello	66.733		3,617
Chi., M. & St. P.—Kansas City Div.—Rutland South.....	13.41	2	37
Chicago, Milwaukee & St. Paul—Muscatine Line.....	13.87	3	41
Chicago, Burlington & Quincy—Main Line.....	26.736	103	2,752
Chicago, Rock Island & Pacific—Southwestern Div.....	7.72	102	787
Iowa Central—Main Line.....	.01	16	
Warren	15.72		817
Chicago Great Western—Southwestern Branch.....	15.72	52	817
Washington	64.205		2,797
Chicago, Milwaukee & St. Paul—Muscatine Line.....	26.20	3	78
Chicago, Burl. & Quincy—Burlington & Western.....	13.875	20	277
Chi., R. I. & P.—Southwestern Div.—Washington East.....	9.85	100	985
Chi., R. I. & P.—Southwestern Div.—Washington West.....	14.28	102	1,457
Wayne	42.71		2,300
Chicago, Rock Island & Pacific—Southwestern Div.....	27.75	102	2,830
Chicago, Milwaukee & St. Paul—Kansas City Div.....	14.96	2	30

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
Webster -----	123.423	-----	3,057
Chicago Great Western—M. C. & Ft. D.—Main Line-----	27.543	31	863
Dubuque & Sioux City—Main Line—Ft. Dodge East-----	13.68	36	492
Dubuque & Sioux City—Main Line—Ft. D. to Tara Jct.-----	5.68	51	290
Dubuque & Sioux City—Main Line—Tara Jct. N. W.-----	7.28	23	184
Dubuque & Sioux City—Omaha District-----	5.97	28	167
Minneapolis & St. Louis—D. M. & Ft. D.—Tara Jct. South-----	25.09	20	502
Minneapolis & St. Louis—Main Line—Ft. Dodge North-----	11.22	36	404
Chicago & North-Western—Toledo & Northwestern-----	25.96	6	155
Winnebago -----	20.91	-----	753
Minneapolis & St. Louis—Main Line-----	20.91	36	753
Woodbury -----	35.38	-----	1,549
Chicago & North-Western—Maple River Br.—South Line-----	6.00	6	36
Chicago & North-Western—Sioux City & Pacific Branch-----	22.32	47	1,049
Chicago, St. Paul, Minneapolis & Omaha—Main Line-----	.94	61	57
Dubuque & Sioux City—Main Line-----	5.48	73	400
Dubuque & Sioux City—Main Line (in city) adjoining passenger station-----	.64	12	7
Worth -----	37.813	-----	1,398
Burl., C. R. & N.—Main Line—Manly Junction South-----	2.797	45	120
Burl., C. R. & N.—Main Line—Northwood North-----	4.008	63	252
Iowa Central—Main Line—Manly Junction South-----	2.201	16	35
Iowa Central—Main Line—Manly Junction North-----	11.33	58	657
Minneapolis & St. Louis—Main Line-----	.33	36	12
Chicago Great Western—M. C. & Ft. D.—Main Line-----	16.652	19	316
Wright -----	83.842	-----	1,406
Burl., C. R. & N.—C. R., I. F. & N. W.—South Line-----	26.11	11	287
C. G. W.—M. C. & Ft. D.—Main Line from Clarion S. W.-----	15.763	31	489
C. G. W.—M. C. & Ft. D.—Main Line from Clarion N. E.-----	17.707	19	336
Chicago Great Western—Oelwein-Clarion Branch-----	12.282	13	147
Chicago & North-Western—T. & N. W.—Eagle Grove S.-----	7.69	13	100
Chicago & North-Western—T. & N. W.—Eagle Grove W.-----	4.31	11	47

Note—For total sleeping car assessment see table No. 2.

TABLE NO. 7.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa			Taxes paid in 1908 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss	
						Total	Per mile		
<i>Albia & Centerville Ry.</i> -----	24.400	\$ 22,740.51	\$ 931.99	\$ 27,923.67	\$ 1,144.41	\$ 102,583.59	\$ 5,191.48	\$ 5,183.16	\$ 2,864.90
<i>Atchison, Topeka & S. F. Ry.</i> -----	19.700	371,239.05	18,790.44	268,715.46	13,598.96				14,104.97
<i>Atlantic Northern & S. Ry.</i> -----	17.000	22,467.58	1,321.64	28,457.44	1,673.97			5,989.64	
<i>Chicago, Indianapolis & Nor. Ry.</i> -----	17.340	15,423.96	889.49	11,857.23	636.70	4,036.63	232.79		1,458.16
<i>Chicago, Burlington & Quincy Ry.</i> -----									
(a) Main Line-----	273.569	6,854,497.94	25,055.83	4,232,363.43	15,470.92	2,622,134.51	9,584.91		105,080.96
(b) Ft. Madison Branch-----	56.030	51,308.45	915.73	74,762.35	1,334.33			23,533.90	5,716.29
(c) Albia, K. & D. M. & D. M. & K.-----	67.807	255,278.94	3,704.79	297,470.00	4,387.01				
(d) Chariton, D. M. & S.-----	30.490	41,891.83	1,373.95	53,250.02	1,746.47			42,191.05	622.22
(e) Clariton Branch-----	36.541	79,564.06	2,177.39	97,068.47	2,656.42			11,358.19	372.32
(f) Leon, Mt. Air & S. W.-----	54.281	117,279.24	2,100.59	143,081.15	2,635.93			17,504.41	479.03
(g) Creston Branch-----	42.680	95,929.95	2,247.66	128,356.24	2,980.86			25,801.91	475.34
(h) Creston & Northern-----	27.704	35,210.51	1,270.96	48,118.32	1,736.88			27,426.28	9,538.73
(i) Western Iowa R. R.-----	30.365	26,036.13	1,278.47	35,380.72	1,174.15			12,907.93	7,682.65
(j) Nebraska City Branch-----	30.269	106,126.36	2,706.68	108,912.76	2,726.74			9,544.59	4,473.78
(k) Red Oak & Atlantic R. R.-----	17.992	23,113.93	1,284.68	31,387.90	1,755.63			783.40	10,336.30
(l) Neb. City, Sidney & N. E.-----	11.057	27,049.64	1,284.59	36,965.85	1,755.51			8,473.35	2,739.60
(m) Hastings & Avoca R. R.-----	15.727	20,218.10	1,285.57	27,629.95	1,756.83			9,916.21	2,836.67
(n) Northern Division-----	532	2,954.13	5,532.88	25,065.43	48,243.29			7,411.88	2,136.43
(o) Burlington & N. W.-----	38.678	74,225.59	1,919.06	109,940.93	2,843.20			29,711.30	1,701.48
(p) D. M. & Kansas City-----	94.308	248,891.41	2,636.30	108,526.63	2,738.33			49,690.41	605.12
(q) St. Louis, Keokuk & N. W.-----	51.000	39,535.23	775.20	218,894.40	2,318.53	29,997.01	317.77	31,301.04	10,726.97
(r) Keokuk & St. Paul R. R.-----	42.276	570,500.27	13,496.79	79,825.73	1,565.21			5,760.42	6,760.42
(s) Keokuk & Western-----	73.180	205,637.11	2,810.29	387,814.04	5,173.39			16,431.68	16,431.68
(t) Humeston & Shenandoah-----	95.748	165,395.15	1,727.40	230,047.46	4,004.47			40,290.50	7,959.31
(u) Chi., Burlington & K. C.-----	57.646	158,686.92	2,043.88	230,486.47	2,407.22			1,194.18	20,929.44
(v) K. C., St. Joe & C. B.-----	56.026	682,306.26	12,178.39	505,555.72	9,038.12			87,380.35	12,465.69
(w) Clarinda, C. S. & S. W.-----	17.708	28,610.20	1,610.21	50,018.09	2,815.07			61,661.73	12,144.17
(x) Brownsville & Nodaway V.-----	25.228	40,826.94	1,618.32	74,430.95	2,930.33			794.24	17,703.24
(y) Tarkio Valley R. R.-----	2.174	3,489.31	1,605.02	6,137.87	2,823.31			21,407.89	3,561.35
(z) Iowa & St. Louis R. R.-----	5.450	2,880.10	522.06	12,397.74	2,283.19			33,604.01	17,703.24
Totals and averages-----	1,306.860	\$10,077,197.70	\$ 7,372.45	\$ 7,688,268.90	\$ 5,624.77	\$ 2,388,838.80	\$ 1,747.68	\$ 9,508.64	\$ 387,512.83

Note--The Chicago, Burlington & Quincy Railroad reported earnings on the Davenport, Rock Island & N. W. Ry., of \$34,891.55 and operating expenses of \$190,365.26, which are not included in gross earnings and operating expenses given above.

Note.—The Chicago, Burlington & Quincy Railroad reported earnings on the Davenport, Rock Island & N. W. Ry., of \$34,801.55 and operating expenses of \$100,365.29, which are not included in gross earnings and operating expenses given above.

Chicago Great Western Ry.—									
(a) Main Line.....	142,511	\$ 1,571,070.75	\$11,024.21	\$ 1,508,552.20	\$10,585.52	\$ 62,518.40	\$ 488.69		\$97,015.10
(b) Southwest Branch.....	228,036	1,888,472.77	8,290.63	1,848,649.98	8,106.02	39,282.79	174.61		
(c) Cedar Falls Branch.....	7,480	5,544.14	741.20	10,101.92	1,850.52			4,557.78	609.32
(d) Waverly Branch.....									
(e) Main Line.....	234,120								
(f) Oakview-Clarion Branch.....	98,090	1,608,445.47	4,756.12	1,282,784.50	3,656.74	385,660.97	1,099.38		65,954.13
(g) Lehigh Branch.....	15,680								
(h) Coalville Branch.....	2,900								
(i) Wisn., Minn. & Pac.....	22,500	52,227.50	2,321.22	45,910.37	2,040.46	6,317.13	280.76		2,583.00
Totals and averages.....	751,350	\$ 5,185,709.63	\$ 6,901.92	\$ 4,695,999.63	\$ 6,250.08	\$ 489,761.60	\$ 651.84		\$ 105,502.23
Chi., Milwaukee & St. P. Ry.—									
(a) Chi. & Council Bluffs Div.....	348,370	\$ 4,927,411.77	\$14,144.19	\$ 3,122,419.22	\$ 8,962.94	\$ 1,804,092.55	\$ 5,181.25		\$ 181,161.53
(b) Green Island Branch.....	11,900								
(c) Kansas City Division.....	157,840	1,034,412.49	6,553.55	738,838.71	4,680.87	295,583.78	1,872.68		35,801.43
(d) Muscatine City Branch.....	76,940	746,119.04	9,697.41	606,509.57	7,894.03	139,519.47	1,813.35		14,818.79
(e) Sioux City Branch.....	90,270	614,921.42	6,812.02	430,460.60	4,900.15	164,460.82	1,821.87		22,348.26
(f) Dubuque Division.....	136,180	1,282,294.00	9,416.17	905,962.28	6,652.68	376,331.72	2,763.49		32,621.36
(g) Cascade Branch.....	35,620	27,985.88	785.68	38,824.12	1,089.95			10,838.24	304.27
(h) Volga Branch.....	58,210	36,685.57	629.37	50,773.83	873.25			14,138.26	242.88
(i) Waukon Branch.....	22,810	25,202.41	1,104.88	37,377.79	1,638.66			12,175.88	633.78
(j) Davenport & N. W. Div.....	151,070	469,757.30	3,089.89	348,742.70	2,308.48	118,014.60	781.20		19,633.79
(k) Dubuque & S. W. Div.....	43,630	90,705.20	2,081.03	79,230.58	1,815.74	11,574.62	265.29		5,569.02
(l) Maquoketa Branch.....	32,190	41,322.61	1,285.89	64,470.69	2,022.82				3,576.65
(m) Iowa & Minn. Division.....	10,380	27,613.19	5,251.02	104,857.80	13,379.19			23,073.08	2,171.41
(n) Decorah Branch.....	9,540	20,725.34	2,172.47	26,681.85	3,413.46	86,831.99	2,100.43	77,214.61	7,298.17
(o) Iowa & Dakota Division.....	27,950	111,506.29	3,989.49	53,377.06	1,969.73	58,129.23	2,079.76	624.37	1,210.33
(p) Elkader Branch.....	201,490	2,433,750.68	8,349.35	1,339,765.15	4,664.88	1,073,985.53	3,684.47		4,371.66
(q) Spirit Lake Branch.....	19,200	14,426.70	751.39	36,132.83	1,881.92			21,708.13	87,798.20
(r) Sioux City & Dak. Div.....	20,030	26,836.67	1,339.82	37,088.59	1,851.65			10,251.92	2,081.72
(s) Eden Branch.....	40,550	241,276.35	5,950.09	136,415.17	4,597.17	54,861.18	1,332.92		2,656.50
(t) D.M. Division—Main Line.....	8,900	24,539.85	2,729.68	6,668.03	741.72	17,871.82	1,987.96		9,198.95
(u) D.M. Division—Boone Line.....	155,460	490,694.09	3,156.21	519,140.29	3,333.38			28,476.20	924.88
(v) D.M. Division—Boone Line.....	34,970	99,685.76	2,849.18	89,816.27	2,682.76	5,819.49	166.42		23,061.07
(w) D. M. Div.—St. Lake Br.....	38,580	43,029.55	1,115.33	58,230.75	1,509.35			15,201.20	4,739.22
Totals and averages.....	1,863,710	\$13,115,876.50	\$ 7,037.51	\$ 9,196,986.23	\$ 4,897.19	\$ 3,988,940.27	\$ 2,140.32		\$ 428,380.60

*Note: The above figures for Clinton Branch included earnings of \$5,066.68 and operating expenses of \$99,483.61, reported for the Davenport, Rock Island & Northwestern Ry.

†Included with Chicago & Council Bluffs Division.

‡Note: The above figures for Muscatine Branch include earnings of \$204,697.67 and operating expenses of \$107,022.96, on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C. M. & St. P. have trackage rights only.

TABLE NO. 7—CONTINUED

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Taxes paid in 1908 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		
						Total	Per mile	
<i>Chicago & North-Western Ry.</i>								
(a) Main Line.....	350.320	\$ 9,757,080.23	\$27,851.90	\$ 5,365,553.06	\$15,316.14	\$ 4,391,527.17	\$ 12,535.76	\$ 200,416.18
(b) Iowa Midland Branch.....	70.960	84,650.63	1,192.50	132,539.17	2,149.74	67,938.54	937.15	9,889.31
(c) Stanwood & Tipton Br.....	8.500	10,748.24	1,264.50	23,965.27	2,819.44	13,217.03	1,554.94	974.60
(d) Ottumwa, C. F. & St. P.....	60.300	168,400.82	2,790.93	338,530.46	5,633.86	*	3,148.98	9,731.32
(e) Moline Branch.....	10.000	*	*	*	*	*	*	*
(f) Southern Iowa Branch.....	21.550	660,195.90	3,087.42	807,170.74	4,508.32	+	+	+
(g) Maple River Branch.....	179.040	61,310.73	342.49	164,879.97	915.43	103,569.24	578.34	53,088.48
(h) Boyer Valley Branch.....	24.770	61,310.73	247.73	164,879.97	666.10	103,569.24	418.37	1,932.62
(i) Soldier River Branch.....	33.270	22,338.85	6,873.49	363,869.02	5,073.29	341,535.17	1,008.34	20,623.71
(j) Fox Lake Branch.....	3.250	431,429.96	7,524.06	129,651.90	2,236.58	301,778.06	1,178.25	9,269.97
(k) Iowa Ry. Coal & Mfg. Co.....	57.340	48,324.36	833.61	614,713.55	4,361.93	8,287.92	58.85	21,297.66
(l) Iowa Southwestern Br.....	150.830	623,001.47	4,428.78	549,276.10	6,823.85	325,890.50	4,043.62	29,950.33
(m) Ia., Minn. & N. W. Br.....	140.830	874,666.60	10,869.47	61,118.36	2,315.08	29,138.12	76.01	3,566.42
(n) Sioux City & Pac. Branch.....	80.470	27,905.36	1,037.02	1,623,121.14	4,235.71	+	+	97,220.42
(o) Alden Branch.....	26.400	1,632,232.26	4,311.72	1,623,121.14	4,235.71	+	+	+
(p) Toledo & N. W. Branch.....	383.200	1,632,232.26	4,311.72	1,623,121.14	4,235.71	+	+	+
Totals and averages.....		1,569,560	\$14,361,654.68	\$ 9,149.73	\$10,066,032.74	\$ 6,413.20	\$ 4,295,001.94	\$ 2,736.44

*Included in the report for the Chicago and North-Western Railway.
 †Included in the report for the Ottumwa, Cedar Falls and St. Paul Branch.
 ‡Included in the report for the Maple River Branch.
 §Included in the report for the Toledo & Northwestern Branch.

Chi., Rock Island & Pac. Ry.—									
(a) Iowa Division.....	318,120	\$ 4,889	447.65	\$15,275.52	\$ 2,073,048.01	\$ 9,600.08	\$ 1,788,399.64	\$ 5,615.49	\$ 188,083.76
(b) Southwestern Division.....	192,590	2,507,805.32	13,081.47	1,411,400.41	7,828.32	1,096,404.91	5,692.95	63,190.16	63,190.16
(c) Wisconsin Division.....	79,340	305,378.23	2,589.56	151,466.75	1,947.63	50,911.48	6,941.96	11,788.25	11,788.25
(d) Oskola Branch.....	12,010	207,028.89	2,494.09	113,115.79	1,622.92	1,214.53	15,405.37	1,533.58	1,533.58
(e) Newton & Monroe Branch.....	47,080	18,990.70	1,115.79	21,582.80	25,931.70	1,523.60	6,941.00	407.81	2,106.57
(f) D. M. I. & W. Branch.....	17,060	121,588.21	2,582.80	113,121.99	2,402.76	180.04	833.34	7,933.79	7,933.79
(g) Guthrie Center Branch.....	14,440	27,881.53	1,981.06	28,717.87	1,983.77	901.96	57.71	1,593.12	1,593.12
(h) Audubon Branch.....	24,410	64,316.01	2,981.82	44,740.15	1,832.86	2,941.41	199.82	2,392.45	2,392.45
(i) Carson Branch.....	17,730	27,873.82	1,990.18	25,032.41	1,780.36	378.86	854.65	2,157.59	2,157.59
(j) Garwood Branch.....	11,880	35,333.33	2,004.14	28,816.23	1,625.28	1,780.36	71.94	1,477.81	1,477.81
(k) Keosauqua Branch.....	7,194.77	18,006.72	1,515.72	18,961.37	1,587.66	694.49	773.00	725.98	725.98
(l) Keokuk & Des Moines.....	4,500	17,194.77	1,583.28	10,805.96	2,356.88	213.91	3,481.19	29,900.88	29,900.88
(m) Keokuk & Northwestern.....	162,310	579,832.60	8,572.50	467,129.36	2,878.01	23,380.67	112,723.24	12,199.51	12,199.51
(n) Gowrie & Northwestern.....	109,300	281,264.96	2,573.33	257,884.31	2,359.42				
Burlington, Cedar Rapids, & N. Ry.									
(o) Main Line.....	228,680	2,276,064.54	9,956.95	1,439,793.67	6,296.06	837,171.87	3,600.80	71,290.16	71,290.16
(p) Muscatine Division.....	30,360	49,549.23	1,600.32	53,265.98	1,741.53	3,706.75	121.21	4,048.65	4,048.65
(q) Milwaukee Division.....	94,120	182,119.10	2,041.21	201,622.13	2,142.18	9,536.05	100.97	13,580.65	13,580.65
(r) Pacific Division.....	42,920	279,101.73	5,800.12	197,530.81	4,101.22	81,750.89	1,698.90	9,910.02	9,910.02
(s) Iowa City & Western.....	78,190	103,552.29	1,418.72	137,482.82	1,883.59	33,960.53	464.87	56,369.16	56,369.16
(t) Cedar Rapids, I. F. & N. W. Branch.....	311,330	1,106,176.19	3,533.06	929,298.59	2,981.53	176,876.00	568.13	18,886.37	18,886.37
(u) Cedar Rap., & Clinton Branch.....	81,980	101,837.28	1,243.22	119,174.31	1,454.69	17,317.03	211.37	13,886.37	13,886.37
(v) Chicago, Decorah & Minn. Branch.....	23,280	39,454.18	1,442.23	53,190.58	2,284.82	19,615.40	812.59	2,093.70	2,093.70
(w) Davenport, Iowa & Dak. Branch.....	29,880	49,575.63	1,655.11	49,117.32	1,643.82	337.34	11.29	3,380.73	3,380.73
(x) Germania Division.....	50,870	87,791.42	1,725.86	96,871.74	1,904.30	9,077.32	178.44	8,283.37	8,283.37
(y) Garner Division.....	18,400	24,753.97	1,845.32	26,134.86	1,430.37	1,380.89	75.05	1,942.42	1,942.42
(z) Waverly Short Line.....	5,680	14,209.69	2,501.71	21,684.19	3,817.64	7,474.50	1,315.98	731.56	731.56
Totals and averages for C., R. I. & P. System.....									
	2,020,810	\$13,104,203.04	\$ 6,484.63	\$ 8,999,345.51	\$ 4,453.34	\$ 4,104,837.53	\$ 2,061.29	\$ 469,805.87	\$ 469,805.87
Chicago, St. P., M. & O. Ry.—									
(a) Main Line.....	57,100	\$ 944,506.96	\$10,541.28	\$ 549,049.22	\$ 9,615.58	\$ 395,457.47	\$ 6,995.70	\$ 39,730.90	\$ 39,730.90
(b) Rock River Branch.....	17,440	6,732.85	386.06	12,982.17	744.39	6,249.24	338.33	3,922.91	3,922.91

*Note: In addition to the above the C., B. & Q. Ry. Co. Reported earnings of \$34,901.55, and operating expenses of \$100,365.28, and the C., M. and St. P. Ry. Co. reports earnings of \$55,086.68 and operating expenses of \$99,483.61 for mileage of D., R. I. & N. W. Ry. in Iowa.

TABLE NO. 7—CONTINUED

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1908 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Des Moines Terminal Co.	910	\$ 3,710.10	\$ 4,077.03	\$ 1,131.27	\$ 1,246.45	\$ 2,578.83	\$ 2,830.58			\$ 1,831.49
Des Moines Union Ry.	5,150	306,892.29	59,573.26	240,436.15	46,686.63	66,366.14	12,886.63			33,468.08
Des Moines Western Ry.— Dubuque & Sioux City Ry.	4,630	20,972.54	4,474.37	13,987.99	2,811.25	7,684.55	1,663.32			1,963.01
(a) Main Line.	327.030	\$ 3,473.327	\$ 10,620.17	\$ 2,435.449	\$ 7,446.72	\$ 1,037,877.00	\$ 3,173.45			\$ 99,955.36
(b) Omaha Division.	133.080	649,469.56	4,880.29	737,038.94	5,538.31			87,569.38	638.02	23,331.53
(c) Cedar Rapids Branch.	41.850	90,536.33	2,163.83	106,946.73	2,603.27			18,390.40	439.44	5,598.27
(d) Mona Branch.	75.940	283,112.58	3,728.11	275,896.57	3,632.30	7,276.01	95.81			8,619.18
(e) Stacyville Branch.	7.930	2,874.73	362.51	11,219.68	1,414.81			8,344.95	1,032.33	567.73
(f) Onawa Branch.	60.490	55,101.49	910.92	85,007.61	1,405.32			29,906.12	494.40	7,841.73
(g) Sioux Falls Branch.	70.110	127,941.96	1,824.87	136,818.63	1,931.48			8,876.67	126.61	9,868.16
Totals and averages.	716.450	\$ 4,682,333.95	\$ 6,535.53	\$ 3,790,317.77	\$ 5,290.41	\$ 892,066.18	\$ 1,245.12			\$ 155,891.85
Iowa Central Railway—										
(a) Main Line.	189.475	\$ 1,406,178.78	\$ 7,416.17	\$ 997,714.60	\$ 5,265.68	\$ 407,464.18	\$ 2,150.49			\$ 30,171.43
(b) Belmond Branch.	33.300	21,676.12	976.40	27,330.39	1,231.10			5,654.37	254.70	3,617.05
(c) Iowa Central & W. Br.	33.330	20,469.15	569.37	38,332.53	1,049.18			17,923.39	489.81	5,844.73
(d) Story City Branch.	34.510	54,549.21	1,580.68	52,536.63	1,522.36	2,012.61	58.32			5,597.85
(e) State Center Branch.	26.610	11,445.49	429.64	23,938.71	899.35			12,513.22	469.71	4,350.70
(f) Montezuma Branch.	13.610	15,330.92	1,126.44	19,639.13	1,442.90			316.55	24.55	2,175.63
(g) Newton Branch.	30.250	21,481.47	710.13	40,009.11	1,322.02			18,597.67	612.49	4,833.81
(h) Eastern Division.	96.380	511,031.09	5,290.81	432,333.21	4,483.07	58,700.88	607.74			15,473.45
Totals and averages.	449.867	\$ 2,061,165.26	\$ 4,581.72	\$ 1,651,914.34	\$ 3,672.01	\$ 409,230.92	\$ 909.71			\$ 71,892.53
Iowa & Great Northern Ry.	76.610	\$ 478,940.79	\$ 6,251.67	\$ 333,332.12	\$ 4,351.02	\$ 145,608.67	\$ 1,900.66			\$ 15,080.16
Iowa Transfer Ry.	27.0	3,096.53	1,745.38	3,096.53	1,745.38					512.60
Manchester & Oneida Ry.	8.000	21,554.58	2,694.32	13,748.30	1,719.53	7,806.28	975.79			792.73
Minn. & St. Louis Ry.—										
(a) Southern Division.	137.870	470,264.32	3,410.93	399,651.12	2,945.96	\$ 100,613.20	\$ 1,164.97	8,845.45	63.81	\$ 21,139.89
(b) Northwestern Division.	73.520	106,465.75	1,475.32	112,311.20	1,527.63					\$ 9,150.22
(c) Des Moines & Ft. D. Ry.	137.620	496,123.73	3,592.36	346,737.41	2,519.53	139,386.32	1,012.88			\$ 21,417.97
Totals and averages.	349.010	\$ 1,064,833.80	\$ 3,061.07	\$ 768,669.73	\$ 2,202.51	\$ 296,154.07	\$ 846.66			\$ 51,707.96

Muscatine North & South Ry.	28,670	\$	69,497.82	\$	2,424.06	\$	66,262.79	\$	2,311.22	\$	3,235.03	\$	112.84	\$	2,712.65
Newton & Northwestern Ry.	106,300		127,524.11		1,199.66		151,360.35		1,423.90		26,348.34		224.24		12,300.60
Omaha Bridge & Ter. Ry.	300		26,809.87		53,619.74		461.33		923.06		64,632.04		563.93		2,666.06
St. Paul & Des Moines R. R.	114,211		312,698.97		2,737.19		245,046.93		2,171.26		4,739.94		3,012.70		6,808.70
Sioux City Bridge Co.	1,000	No report									5,000.10		568.84		1,300.00
Sioux City Terminal Ry.	1,570		87,572.90		55,778.92		82,842.96		52,766.22						367.77
Sioux City Northern Ry.	8.79		22,126.48		2,517.23		17,126.38		1,943.39						
Tabor & Northern Ry.	2,000														
Union Pacific Ry.—	1,720														
(a) Main Line.															
(b) Union Avenue Line.															
Totals and averages.	3,780														
Union Terminal Ry.—	1,280		79,009.11		\$01,725.87		1,145.25		\$894.73		\$77,863.86		\$60,831.14		\$11,138.91
Wabash Ry.—															
(a) Main Line.	43,310		231,572.94		\$5,346.87		194,163.53		\$4,483.11		\$37,409.41		\$863.76		
(b) Des Moines & St. Louis.	96,830		463,145.83		4,696.01		388,327.06		4,133.62		74,818.82		797.39		
(c) Omaha & St. Louis.	65,730		397,891.30		5,536.55		299,884.97		4,522.38		67,976.33		1,034.17		
†(d) Coal switches.	9,360														
Totals and averages.	212,230		\$1,062,580.12		\$5,237.74		\$82,375.56		\$4,349.46		\$180,294.56		\$888.28		\$48,700.00

†Mileage of coal switches not used in computing averages.

Interurban Lines—															
Albia Interurban Ry.	3,000	\$	12,804.59	\$	4,938.96	\$	9,963.40	\$	3,321.13	\$	2,843.19	\$	947.73		
Boone Suburban Ry.	4,100		6,688.50		1,619.14		8,737.50		911.58		2,901.00		707.56		533.52
Cedar Rapids & I. C. Ry.															
& L. Co.	27,680		117,402.83		4,240.09		75,043.34		2,716.19		42,373.99		1,533.90		3,011.02
Cedar Rapids & Marion Ry.	13,650		185,023.74		11,622.92		123,963.93		7,622.93		61,034.81		8,869.99		7,749.53
Ft. Dodge, D. M. & S. R.	56,130		285,681.69		5,266.91		211,394.76		3,769.73		84,036.93		1,497.18		1,423.43
Inter-Urban Ry.	64,570		211,336.79		3,272.83		139,608.88		2,162.13		71,717.91		1,110.70		6,817.64
Iowa & Illinois Ry.	33,072		138,495.89		4,157.71		91,275.55		2,769.90		47,220.34		1,427.81		2,372.96
Mason City & C. L. Trac. Co.	14,620		63,259.02		4,326.88		38,019.66		2,600.52		25,239.36		1,736.36		1,463.37
Oskaloosa & Buxton Electric Ry. Co.	2,300		9,817.75		4,263.59		5,487.87		2,360.38		4,319.88		1,878.21		159.55
Slonx City & Ireton R. R.	2,750		15,065.21		5,435.53		12,075.99		4,897.27		3,009.22		1,094.26		500.45
Tama & Toledo Electric Ry.	57,430		230,444.28		4,012.61		106,206.34		1,884.14		122,237.94		2,128.47		*190.00
Waterloo & C. F. & Nor. Ry.															
Western Inter-Urban R. R.															
Totals for state.	281,232		\$1,285,936.79		\$4,572.19		\$19,022.22		\$2,912.06		\$466,914.57		\$1,600.13		\$23,581.28

*Tax not reported, estimated at 4 per cent of 1907 net assessment.

†Not in operation.

TABLE NO. 8.

Name of Road	Miles of main track in system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1908
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Railway	7,458.530	\$ 73,418,221.54	\$ 9,817.55	\$ 43,880,491.26	\$ 5,883.26	\$ 29,537,730.28	\$ 3,934.29	\$ 2,739,817.65
Chicago, Burlington & Quincy Railway	(a) 8,809.000	75,127,660.66	8,528.49	53,582,260.98	6,082.61	21,545,399.68	2,445.81	2,337,360.51
Chicago, Great Western Railway	(b) 1,832.350	10,537,030.33	7,636.89	9,313,230.62	6,173.20	1,223,819.71	869.78	323,193.32
Chicago, Milwaukee & St. Paul	7,239.190	58,101,787.94	7,970.99	37,967,797.75	5,199.18	20,203,990.19	2,771.77	2,874,114.10
Chicago & North-Western Pacific	(c) 7,631.810	62,415,738.83	8,173.36	39,436,877.81	5,166.33	22,978,861.04	3,009.83	2,796,106.44
Chicago, Rock Island & Pacific	7,531.870	69,443,696.65	7,869.13	42,839,146.09	5,686.72	16,514,478.57	2,190.41	
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,669.300	12,799,172.26	7,667.39	8,113,837.22	4,860.63	4,685,315.04	2,806.76	
Dubuque & Sioux City Railroad	761.400	5,392,476.74	7,092.32	4,002,249.94	5,256.44	1,390,226.80	1,835.88	
Iowa & Great Northern Railway	76.610	478,940.79	6,251.67	333,332.12	4,351.02	145,608.67	1,900.65	15,060.16
Iowa Central Railroad	(d) 696.874	2,941,224.53	5,592.41	2,285,922.23	4,338.65	655,302.60	1,243.76	91,796.70
Minneapolis & St. Louis Railway	(e) 999.730	3,985,693.70	3,998.76	2,693,511.28	2,694.24	1,292,182.42	1,242.52	183,119.19
Union Pacific Railroad	3,219.420	44,217,248.55	13,743.85	21,735,924.41	6,751.50	22,511,324.14	6,902.35	1,283,194.69
Wabash Railway	1,994.610	24,956,067.66	12,511.75	18,321,567.31	9,185.54	6,634,500.35	3,326.21	787,313.56
Totals and averages	49,356.594	\$ 433,844,940.50	\$ 8,790.01	\$ 294,536,171.01	\$ 5,764.97	\$ 149,308,769.49	\$ 3,025.10	\$ 12,934,617.32

(a) The Chicago, Burlington & Kansas City, Humeston & Shenandoah, Keokuk & Western, St. Louis, Keokuk & Northwestern, Keokuk & St. Paul, Burlington & Western, Burlington & Northwestern, Des Moines & Kansas City, Kansas City, St. Joe & Council Bluffs, Iowa & St. Louis R. R., Chicago, Burlington & Quincy, and Burlington and Missouri River lines are all included and treated as one system in above computations.

(b) The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.

(c) The Toledo & Northwestern Railway is included in Chicago & North-Western system.

(d) The Albia & Centerville is included in Iowa Central Railway.

(e) The Des Moines & Ft. Dodge Railway is included in the Minneapolis & St. Louis system.

*Taxes not reported.

•Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1881 to 1909, Inclusive.

Date Reported		Miles of road	Assessed Value		Gross Earnings		Percentage of assessment to gross earnings	Net Earnings		Per cent of assessment, net earnings.	Taxes paid	Taxes per mile of road	Per cent of gross earnings on taxes	Per cent of net earnings on taxes
Total	Per mile		Total	Per mile	Total	Per mile								
1882	\$ 26,222,294	\$ 4,587	\$ 29,278,633	\$ 5,108	83	\$ 11,412,344	\$ 1,991	239	\$ 635,127.00	121	↓	↓	↓	↓
1883	28,332,740	4,171	31,153,383	4,578	91	11,038,201	1,628	256	573,315.00	100	100	100	100	100
1884	29,806,909	4,206	35,490,225	4,991	91	14,121,299	1,628	212	701,492.00	104	104	104	104	104
1885	31,315,833	4,206	34,149,124	4,587	92	13,151,949	1,767	238	853,758.00	120	120	120	120	120
1886	33,116,683	4,432	35,492,423	4,739	94	13,185,387	1,760	252	943,311.00	127	127	127	127	127
1887	38,550,397	4,830	35,231,906	4,691	109	13,472,795	1,701	270	987,027.00	132	132	132	132	132
1888	42,100,371	5,136	37,702,535	4,755	114	13,671,348	1,725	301	1,013,731.00	28	28	28	28	28
1889	43,271,008	5,211	36,365,664	4,900	119	9,315,917	1,417	454	1,194,637.00	144	144	144	144	144
1890	42,968,890	5,189	37,462,779	4,566	114	11,885,600	1,439	361	1,302,332.00	157	157	157	157	157
1891	44,538,006	5,316	37,689,553	4,522	118	10,968,370	1,312	405	1,243,341.00	151	151	151	151	151
1892	44,666,137	5,316	44,416,483	4,810	111	12,625,800	1,503	354	1,246,221.00	149	149	149	149	149
1893	44,869,784	5,292	44,284,053	5,223	101	12,738,553	1,502	352	1,322,535.00	137	137	137	137	137
1894	44,873,666	5,292	42,634,972	5,029	105	12,467,668	1,470	360	1,405,785.00	166	166	166	166	166
1895	44,876,542	5,292	35,874,414	4,230	124	10,365,390	1,222	428	1,355,623.00	160	160	160	160	160
1896	44,381,211	5,229	37,653,442	4,438	118	12,575,932	1,431	353	1,377,678.00	162	162	162	162	162
1897	44,373,916	5,229	39,622,290	4,671	112	12,403,393	1,465	337	1,382,564.00	163	163	163	163	163
1898	44,438,782	5,244	41,335,068	4,877	107	13,403,424	1,582	331	1,383,906.00	163	163	163	163	163
1899	44,550,129	5,230	46,202,903	5,424	96.4	15,532,068	1,823	297	1,401,631.00	166	166	166	166	166
1900	46,008,310	4,981	49,549,679	5,364	92.8	15,566,967	1,835	296	1,424,131.00	167	167	167	167	167
1901	47,071,258	5,042	52,334,817	5,607	89.9	15,094,072	1,616	312	1,509,370.00	163	163	163	163	163
1902	51,307,950	5,449	56,079,943	6,018	81.5	16,469,975	1,796	312	1,563,492.87	169	169	169	169	169
1903	56,341,513	5,814	56,466,305	5,955	100.1	17,134,102	1,807	329	1,623,496.46	174	174	174	174	174
1904	57,535,160	5,871	58,466,340	6,019	98.4	15,076,163	1,532	381	1,874,419.17	199	199	199	199	199
1905	58,100,189	5,987	57,398,848	5,857	101.4	15,345,374	1,586	379	2,141,863.58	220	220	220	220	220
1906	62,337,120	6,319	62,792,307	6,403	99.3	19,238,933	1,964	324	2,090,351.74	213	213	213	213	213
1907	63,334,120	6,447	69,791,348	7,114	90.6	21,890,793	2,231	289	2,211,682.18	225	225	225	225	225
1908	63,457,616	6,423	73,081,792	7,451	86.4	18,919,339	1,966	326	2,312,742.68	236	236	236	236	236
1909	63,663,895	6,445	67,767,032	6,870	93.8	17,939,211	1,819	354	2,112,721.79	214	214	214	214	214

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the second Monday in July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

†This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

‡The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g. the tax reported in 1906 was levied on 9,729.6963 miles of road, that being the mileage reported and assessed in 1904 and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 10.

CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 26, 1909, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Albia Interurban Railway.
Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway & Light Co.
Cedar Rapids & Marion City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Colfax & Northern Railroad.
Des Moines Terminal Company.
Des Moines Union Railway.
Des Moines & Western Railway.
Dubuque & Sioux City Railroad.
Ft. Dodge, Des Moines & Southern Railway.
Iowa Central Railway.
Iowa & Great Northern Railway.
Iowa Transfer Railway.
Iowa & Illinois Railway.
Mason City & Clear Lake Traction Company.
Omaha Bridge & Terminal Railway.
Oskaloosa & Buxton Electric Railway.
Sioux City Terminal Railway.
Tama & Toledo Electric Railway.
Union Pacific Railroad.
Union Terminal Railway.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

Davenport, Rock Island & Northwestern Railway.
Inter-Urban Railway.
Minneapolis & St. Louis Railroad.

CLASS "C" RAILROADS.

Albia & Centerville Railway.
Atlantic Northern & Southern Railway.
Boone Suburban Railway.
Chicago, Anamosa & Northern Railway.
Crooked Creek Railroad & Coal Company.
Manchester & Oneida Railway.
Muscatine North & South Railway.
Newton & Northwestern Railway.
St. Paul & Des Moines Railway.
Tabor & Northern Railway.

TABLE NO. 11.

Statement of Assessment of Express Property as Fixed by the Executive Council July 21, 1909, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.822	\$ 35.00	\$ 1,043.77
Adams	29.862	35.00	1,045.17
Appanoose	66.00	35.00	2,310.00
Boone	27.49	35.00	961.80
Buena Vista	20.12	35.00	704.20
Cass	13.632	35.00	477.82
Cerro Gordo	24.851	35.00	832.29
Clarke	46.42	35.00	1,624.70
Clay	26.55	35.00	929.25
Clinton	9.12	35.00	319.20
Dallas	26.98	35.00	944.30
Davis	15.45	35.00	540.75
Decatur	96.712	35.00	3,384.92
Des Moines	40.046	35.00	1,401.61
Dickinson	7.92	35.00	277.20
Dubuque	.532	35.00	18.62
Emmet	18.98	35.00	662.55
Franklin	42.981	35.00	1,502.58
Fremont	61.668	35.00	2,158.21
Greene	23.06	35.00	807.10
Hancock	38.796	35.00	1,357.86
Hardin	28.769	35.00	1,006.91
Henry	75.631	35.00	2,647.09
Humboldt	29.75	35.00	1,041.25
Jasper	33.202	35.00	1,162.07
Jefferson	57.162	35.00	2,000.67
Keokuk	39.799	35.00	1,382.96
Kossuth	22.351	35.00	782.29
Lee	112.576	35.00	3,940.16
Louisa	47.245	35.00	1,653.57
Lucas	49.645	35.00	1,737.58
Madison	12.379	35.00	433.26
Mahaska	73.318	35.00	2,566.13
Marion	40.007	35.00	1,400.25
Marshall	65.59	35.00	2,295.65
Mills	73.777	35.00	2,582.19
Monroe	68.247	35.00	2,388.65
Montgomery	48.427	35.00	1,694.94
Muscatine	7.72	35.00	270.20
Page	81.6823	35.00	2,858.88
Palo Alto	20.49	35.00	717.15
Pocahontas	16.74	35.00	585.90
Polk	31.273	35.00	1,094.55
Pottawattamie	17.58	35.00	615.30
Poweshiek	36.591	35.00	1,280.68
Ringgold	55.91	35.00	1,956.85
Scott	24.79	35.00	867.65
Story	19.50	35.00	682.50
Taylor	55.008	35.00	1,925.28
Union	43.673	35.00	1,528.56
Van Buren	42.05	35.00	1,471.75
Wapello	26.723	35.00	935.30
Warren	56.492	35.00	1,977.22
Washington	38.613	35.00	1,351.46
Wayne	36.693	35.00	1,284.25
Webster	67.68	35.00	2,368.80
Winnebago	20.91	35.00	731.00
Worth	18.861	35.00	665.13
Wright	15.456	35.00	540.96
Totals	2,268.7073		\$ 79,403.89

TABLE NO. 11—CONTINUED
AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Audubon	11.99	\$ 40.00	\$ 479.60
Benton	27.74	40.00	1,109.60
Black Hawk	41.44	40.00	1,657.60
Boone	67.15	40.00	2,686.00
Bremer	19.44	40.00	777.60
Buchanan	24.56	40.00	982.40
Buena Vista	49.17	40.00	1,966.80
Butler	55.52	40.00	2,220.80
Calhoun	77.93	40.00	3,117.20
Carroll	60.18	40.00	2,407.20
Cedar	33.48	40.00	1,339.20
Cerro Gordo	44.83	40.00	1,793.20
Cherokee	57.21	40.00	2,288.40
Chickasaw	7.01	40.00	280.40
Clay	5.70	40.00	228.00
Clinton	84.447	40.00	3,377.88
Crawford	112.98	40.00	4,519.20
Delaware	38.53	40.00	1,541.20
Dubuque	30.42	40.00	1,216.80
Emmet	18.78	40.00	751.20
Floyd	19.20	40.00	768.00
Franklin	26.23	40.00	1,049.20
Greene	25.30	40.00	1,012.00
Grundy	31.26	40.00	1,250.40
Hamilton	81.442	40.00	3,257.68
Hardin	102.19	40.00	4,087.60
Harrison	105.27	40.00	4,210.80
Humboldt	35.14	40.00	1,405.60
Ida	40.38	40.00	1,615.20
Jackson	14.60	40.00	584.00
Jasper	20.25	40.00	810.00
Johnson	18.32	40.00	732.80
Jones	22.98	40.00	919.20
Keokuk	16.89	40.00	675.60
Kossuth	58.28	40.00	2,330.40
Linn	66.47	40.00	2,658.80
Lyon	41.70	40.00	1,668.00
Mahaska	32.81	40.00	1,312.40
Marshall	25.99	40.00	1,039.60
Mitchell	30.65	40.00	1,226.00
Monona	86.17	40.00	3,446.80
Monroe	2.40	40.00	96.00
O'Brien	59.23	40.00	2,371.20
Osceola	17.98	40.00	719.20
Palo Alto	2.74	40.00	109.60
Plymouth	52.31	40.00	2,092.40
Pocahontas	33.96	40.00	1,358.00
Polk	77.293	40.00	3,091.72
Pottawattamie	41.34	40.00	1,653.60
Poweshiek	27.21	40.00	1,088.40
Sac	58.38	40.00	2,335.20
Scott	22.195	40.00	887.80
Shelby	18.73	40.00	748.80
Sioux	64.23	40.00	2,569.20
Story	104.334	40.00	4,173.36
Tama	77.92	40.00	3,116.80
Webster	111.72	40.00	4,468.80
Winnebago	11.43	40.00	457.20
Woodbury	100.58	40.00	4,021.20
Worth	13.78	40.00	551.20
Wright	23.85	40.00	951.00
Totals	2,721.601		\$ 108,864.04

TABLE NO. 11—CONTINUED
GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Lyon	18.48	\$ 35.00	\$ 646.80
Plymouth	25.28	35.00	884.80
Sioux	27.28	35.00	954.80
Woodbury	6.85	35.00	239.75
Totals	77.89		\$ 2,726.15

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$ 30.00	\$ 754.23
Davis	24.246	30.00	727.38
Fremont	8.74	30.00	262.20
Marion	39.00	30.00	1,170.00
Mills	25.94	30.00	778.20
Monroe	21.94	30.00	658.20
Page	19.83	30.00	594.90
Folk	17.64	30.00	529.20
Pottawattamie	18.23	30.00	546.90
Wapello	9.803	30.00	294.09
Totals	207.580		\$ 6,226.80

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$ 35.00	\$ 298.20
Allamakee	64.55	35.00	2,259.25
Appanoose	58.23	35.00	1,828.05
Audubon	22.98	35.00	802.55
Benton	63.61	35.00	2,226.35
Black Hawk	32.73	35.00	1,145.55
Boone	23.17	35.00	810.95
Bremer	9.87	35.00	345.45
Buchanan	25.78	35.00	902.30
Buena Vista	26.65	35.00	932.75
Butler	21.06	35.00	737.10
Calhoun	57.43	35.00	2,011.80
Carroll	24.93	35.00	872.55
Cass	56.77	35.00	1,986.95
Cedar	57.80	35.00	2,023.00
Cerro Gordo	43.76	35.00	1,531.60
Chickasaw	26.33	35.00	921.55
Clay	77.46	35.00	2,711.10
Clayton	132.28	35.00	4,629.80
Clinton	104.23	35.00	3,648.05
Crawford	43.28	35.00	1,514.80
Dallas	78.59	35.00	2,750.65
Davis	23.75	35.00	831.25
Delaware	36.91	35.00	1,291.85
Des Moines	21.18	35.00	741.30
Dickinson	42.16	35.00	1,475.60
Dubuque	60.10	35.00	2,103.50
Emmet	36.22	35.00	1,267.70
Fayette	97.82	35.00	3,423.70
Floyd	45.20	35.00	1,582.00
Franklin	12.43	35.00	435.05
Greene	27.39	35.00	957.60
Grundy	26.24	35.00	918.40
Guthrie	70.27	35.00	2,459.45
Hancock	69.90	35.00	2,446.50

TABLE NO. 11—CONTINUED

County	Miles of road	Assessed value per mile	Total assessed value
Hardin	17.89	35.00	626.15
Harrison	7.01	35.00	245.85
Howard	24.38	35.00	853.30
Humboldt	24.99	35.00	874.65
Iowa	57.98	35.00	2,027.55
Jackson	74.97	35.00	2,623.95
Jasper	68.92	35.00	2,412.20
Jefferson	30.36	35.00	1,062.60
Johnson	72.81	35.00	2,548.35
Jones	77.76	35.00	2,721.60
Keokuk	97.29	35.00	3,405.15
Kossuth	64.14	35.00	2,244.90
Lee	27.18	35.00	951.30
Linn	107.08	35.00	3,746.05
Louisa	48.25	35.00	1,688.75
Lyon	50.28	35.00	1,759.80
Madison	20.64	35.00	722.40
Mahaska	52.42	35.00	1,834.70
Marion	27.42	35.00	959.70
Marshall	25.28	35.00	884.80
Mitchell	7.75	35.00	271.25
Monona	27.58	35.00	963.55
Monroe	10.47	35.00	366.45
Muscatine	121.60	35.00	4,256.00
O'Brien	37.24	35.00	1,303.40
Osceola	39.20	35.00	1,372.00
Palo Alto	51.63	35.00	1,807.05
Plymouth	15.00	35.00	525.00
Pocahontas	40.41	35.00	1,414.35
Polk	74.39	35.00	2,603.65
Pottawattamie	92.54	35.00	3,238.90
Poweshiek	32.39	35.00	1,133.65
Sac	19.15	35.00	670.25
Scott	124.78	35.00	4,367.30
Shelby	44.23	35.00	1,548.05
Sioux	45.96	35.00	1,608.60
Story	24.79	35.00	867.65
Tama	47.37	35.00	1,657.95
Van Buren	38.15	35.00	1,335.25
Wapello	78.87	35.00	2,760.45
Warren	26.28	35.00	918.05
Washington	89.69	35.00	3,139.15
Wayne	42.71	35.00	1,494.85
Webster	7.41	35.00	259.35
Winnebago	26.21	35.00	917.35
Winneblesh	82.84	35.00	2,899.40
Woodbury	37.59	35.00	1,315.65
Worth	18.07	35.00	632.45
Wright	45.05	35.00	1,576.75
Totals	3,949.75	-----	\$ 138,241.25

TABLE NO. 11—CONTINUED
WELLS FARGO EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed per mile
Black Hawk -----	69.665	35.00	\$ 2,438.27
Bremer -----	57.088	35.00	1,997.91
Buchanan -----	14.81	35.00	500.85
Butler -----	27.742	35.00	970.97
Calhoun -----	18.558	35.00	649.53
Carroll -----	35.213	35.00	1,232.45
Cerro Gordo -----	31.506	35.00	1,102.71
Chickasaw -----	25.509	35.00	892.81
Crawford -----	1.873	35.00	65.58
Dallas -----	34.54	35.00	1,208.90
Delaware -----	33.626	35.00	1,176.91
Dubuque -----	31.210	35.00	1,092.35
Fayette -----	35.341	35.00	1,236.94
Franklin -----	24.673	35.00	863.56
Grundy -----	7.970	35.00	278.95
Harrison -----	1.981	35.00	67.58
Howard -----	14.58	35.00	508.55
Jasper -----	30.632	35.00	1,072.12
Lee -----	19.760	35.00	691.60
Madison -----	19.428	35.00	679.98
Marshall -----	31.823	35.00	1,113.81
Mitchell -----	36.208	35.00	1,267.28
Polk -----	55.86	35.00	1,955.10
Pottawattamie -----	30.424	35.00	1,064.84
Ringgold -----	23.836	35.00	834.26
Shelby -----	32.876	35.00	1,150.66
Tama -----	12.658	35.00	443.03
Taylor -----	5.792	35.00	202.72
Union -----	22.487	35.00	787.04
Warren -----	15.72	35.00	550.20
Webster -----	46.483	35.00	1,625.16
Worth -----	16.652	35.00	582.82
Wright -----	45.782	35.00	1,600.62
Totals -----	911.000		\$ 31,906.00

IOWA METHOD OF ACCOUNTING.

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An Act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

I. WITH RESPECT TO GROSS EARNINGS.

(1) Every railway company subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipments, carriage or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

II. WITH RESPECT TO NET EARNINGS.

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building, structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience, the terms "maintenance" and "operation" as used in these rules to describe the items which may be so deducted, and the term "betterment" the items which cannot be deducted.

(2) The cost or reducing grades and curves of original ballast, of side-tracks, shortening the line and the like, is not "maintenance," but "betterment." Provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like, the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewals of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest or taxes shall be charged to "maintenance" nor "operation."

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

SEC. 1312. Every inhabitant of this state, of full age and sound mind shall list for the assessor all property subject to taxation in the state, of which he is the owner, or has the control or management, in the manner herein directed; * * * of a body corporate, company, society, or partnership, by its principal accountant officer, agent or partner. * * *

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses to do so, he shall note the fact in the column of remarks opposite such person's name.

SEC. 1342. Lands, lots and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. * * *

SEC. 1357. If any corporation or person refuse to furnish the verified statements in this chapter required, or to list his property, or to take or subscribe the oath in this chapter required, the executive council, or assessor, as the case may be, shall proceed to list and assess such property according to the best information obtainable, and shall add to the taxable valuation one hundred per cent thereof, which valuation and penalty shall be separately shown and shall constitute the assessment; and if the valuation of such property shall be changed by any board of review, or on appeal therefrom, a like penalty shall be added to the valuation thus fixed.

SEC. 1344. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation.

SEC. 1354. The assessor shall list every person in his township and assess all the property, personal and real therein, except such as is heretofore exempted or otherwise assessed.

SEC. 2033-a. Any railway operated upon the streets of a city or town by electric or other power than steam, which extends beyond the corporate limits of such city or town to another city, town or village, or any railway operated by electric or other power than steam, extending from one city, town or village to another city, town or village, shall be known as an interurban railway, and shall be a work of internal improvement.

SEC. 2033-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding.

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;

2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3-a. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding section so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed:

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph used and owned within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state;

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state.

SEC. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require.

SEC. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

SEC. 1337. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

SEC. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

SEC. 1339. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

SLEEPING AND DINING CARS.

SEC. 1340. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

SEC. 1341. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

SEC. 1342-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased or operated by any such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state; such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

SEC. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1903, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First—The name of the company.

Second—The nature of the company, whether a person or persons, an association, co-partnership, corporation, or syndicate, and under the laws of what state or country organized.

Third—The location of its principal office or place of business.

Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth—The aggregate number of miles traveled within the State of Iowa by its cars during the preceding calendar year.

Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the State of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks furnished by the executive council.

Eighth—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage to be reported as required by paragraph six of this section.

Ninth—The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

SEC. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the State of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the State of Iowa, and such penalty when collected shall be paid into the general fund of the state.

SEC. 1342-d. Upon the meeting of the executive council on the second Monday in July in each year, it shall value and assess as the property of said company within this state, the cars of the said company necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported, under paragraphs six and seven of section two of this act (1342-b), after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

SEC. 1324-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

SEC. 1342-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

SEC. 2076. All railroad corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several earnings within the state per mile, for the preceding year, as follows: Class "A" shall include those whose gross earnings, per mile, shall be \$4,000 or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof less than \$4,000.

Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

SEC. 2077. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight as follows: Class "A," 3 cents; class "B," 3 1-2 cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

SEC. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; any change of rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate.